



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, NOVEMBER 17, 1860.

OFFICIAL PAPERS.

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Public Works Department.

Supply of Fuel for Railways, N. W. P.

In June 1859 the Governor General in Council drew the attention of the Government of the North-Western Provinces to this subject, and suggested that it should be taken into consideration whether it would not be expedient to maintain a supply of Wood Fuel by planting. The Superintendent of the Geological Survey was also requested to offer any remarks which he might think likely to be useful.

Mr. Oldham made the subjoined reply :—

From T. OLDHAM, Esq., Superintendent of Geological Survey of India, to the Secretary to Government of India, Public Works Department,—(No. 293, dated the 27th July 1859.)

SIR,— I HAVE the honor to acknowledge the receipt of your letter No. 4082, dated 17th June 1859, requesting me to communicate any information or suggestion which might tend to throw light on the all important question of the supply of Fuel for Railroad and other purposes in the North-Western Provinces of India.

I presume the information sought from me is intended chiefly to bear upon the geological probabilities of discovering Coal in workable quantities, and of fair quality, within any reasonable distance of the great Marts and Towns of North-Western India. I regret that I am obliged to answer this by saying that, so far as known, the geological structure of the Country hold out no prospect whatever of such a discovery of Coal. It is true that this structure is as yet but very imperfectly known, but I do not see any probability of such discoveries. More than once, reports have been submitted to Government of the occurrence of Coal Beds, or at least, of Shale beds, like Coal under the Northern scarp of the Bundelkund Plateau, as at Adjgurh and Kalleenjur. But a careful examination of the locality has led to the conclusion that the Rocks belong to an entirely different series. (See

Memoirs of Geological Survey of India, Vol. II., Part I., pages 91-92).

The nearest Rocks to Allahabad belonging to the Coal-bearing group of India, occur to the North-east of Jubbulpore, and between that Town and the Soane River Coal occurs there, but it has never as yet been worked, and at present is inaccessible. When the Railroad to Jubbulpore and towards Bombay will be opened, a large supply of Coal will be readily obtained from various places to the South of the Nerbudda Valley, a list of which I have already had the pleasure of submitting to Government. But these resources cannot be at present made available. On the other side, towards the South-east, the Singrowlee Pits afford the nearest Coal. These Pits, as is well known, are unfortunately so situated that the carriage of the Coal to Mirzapoor, the nearest Mart, is very costly, troublesome and tedious, inasmuch as all the produce has to be conveyed across the high range of the Kynmore Mountains. At present also the only Pits there worked are, I believe, confined to the British Territory, while the fact is that only a small triangular corner of the Coal Field is within the British boundaries, by much the most extensive as well as the most promising portion of the Field being in the Territory of Native Chiefs, who have, I am informed, hitherto objected to the Coal being wrought.

Proceeding further to the East, the Palamow Field is next in proximity. There, I believe, there is good Coal, and a good quantity of it. But it is difficult of access.

I have already had more than one opportunity of expressing my own conviction of the importance of opening up the Coal Field of Curburbari to Patna and other Stations higher up the River Ganges, by an extension in that direction of the present East India Railway from Raneegunge. And I would venture now to offer a suggestion for future enquiry, whether a Railroad carried right across the Country, in as direct a line as practicable, from Calcutta to Jubbulpore, would not be most fully remunerative. The Country is, I know, in parts difficult, and the construction here and there would be costly. But such a Line would go through the centre of the Ramgurh Coal Field (a few miles South of Hazareebagh,) the Palamow Field, the Singrowlee Field, and the Sohagpoor Country

where Coal exists also. The Country is also in many places reported to be rich in other Minerals. Independently of its enormous value and importance as a mineral line, such a Road would connect Calcutta with the Station of Hazareebagh, daily increasing in importance, and which will in all probability prove a healthy, and therefore valuable, Station for European Troops; it would bring into active cultivation the now much neglected Districts of Palamow and Sirgoojah, and would, in addition to all this, shorten the distance by Rail to Bombay by nearly 300 miles, (about the distance from London to Edinburgh) I merely suggest the consideration of such a line, it being altogether foreign to my purpose to discuss it in detail. My own conviction is, however, that as a mineral line alone, it would pay, while the general advantage appears great.

Touching the supply of Fuel to be derived from the Forests of the Country, and the absolute necessity of at once establishing a regular system, if such supply be expected to meet the hourly increasing demand for Fuel, I would beg to refer to my remark on this subject in a "Notice of the Coal and Iron of Cuttack" in the Memoirs of the Geological Survey of India, (Vol. I., Part I.) in which I had occasion to enter with some detail on this question of the amount of supply to be obtained from a given area, &c., &c.

My absence from Calcutta has unavoidably caused the delay which has occurred in replying to your letter.

This communication was not of a character to allay anxiety, and the importance of the subject was again impressed on the Government, North-Western Provinces.

The Sub-Himalyan Tract of Forest between the Jumna and Ganges Rivers was indicated as a fruitful source likely to be profitably tapped by the Ganges and Jumna Canals.

The following Notes contain the substance of the information that has been received:—

Note by MAJOR W. H. GREATHED, Consulting Engineer to Government of North-Western Provinces, on the supply of Fuel for Railways in the Doab,—(No. 1812, dated the 21st October 1859.)

THE Public Works letter of enquiry, dated 17th June, having been sent to the Deputy Agent of the Railway, a reply was, in the first instance, submitted in reference only to the Singrowlee Coal Field; and it will be convenient to enter first upon consideration of that subject.

2. Mr. Stephenson shows that a carefully picked sample has recently been tried, but with no better success than on former occasions. The Coal is emphatically condemned by the Locomotive Superintendent, of whose desire to give up Wood Fuel I have certain knowledge.

3. But in fact very little is known of the Coal; and the Locomotive Superintendent suggests, from his own experience, that a better sample would probably be found at a greater depth.

* * * * *

4. The importance of obtaining good Coal cannot be over-rated, and it is fully acknowledged by the Company. With the unfavorable report on the Coal, Mr. Stephenson submitted an application for authority to engage a Mr. Taylor, an experienced Coal viewer, who offers to go down to the Singrowlee Field, and ascertain the actual value of the Coal, and the terms on which the right to work it can be obtained in the Rewah Territory, where the extent of Field is supposed to be very much larger than in adjoining British Singrowlee.

5. Mr. Taylor asks only, in the first instance, for the travelling expenses of himself and the four

men whom he takes with him. As the Railway Company have no more competent persons to send, and any enquiry is a step in the right direction, I

sanctioned the proposed expenditure,* without hesitation, as

the materials for a complete report to Government were not then available. I have taken means to ensure that right of working shall not be given to Mr. Taylor in his own name, or to any one without the knowledge and approval of Government.

6. Mr. Oldham remarks that the Native Chief has hitherto always objected to Coal being worked in the Rewah Singrowlee Field. Captain Osborne anticipates no difficulty in future.

These are the steps taken in regard to Singrowlee Coal.

7. In regard to the quality of Coal, it is burnt even as it is, in the River Steamers, and though the present construction of the East Indian Railway Engine Fire Grates is not adapted to its use, there is no reason to doubt that so soon as Coal can be burnt with economy, means will be found to burn it.

8. The Railway Staff from top to bottom are desirous to obtain it: the Heads of Departments, in order that time and money may be economized; the Subordinates, that the labour of stoking and tending fires, which is greatest with Wood Fuel, may be lessened.

9. On the question of supply of Wood Fuel, Mr. Stephenson is of opinion that the establishment of a rotation system in jungly tracts, suggested by His Excellency the Governor General, will be indispensable if the Singrowlee exploration fails; but until that hope is disappointed, he would hesitate to recommend the adoption of a system which must add to the present price of Wood.

10. Mr. Stephenson does not anticipate that cultivation of Timber by the Company would be productive of economy in the supply of Fuel; and if the denudation of the Doab is the subject of serious apprehension to Government, the Railway Company would restrict their field of supply of Fuel to the lands Trans Jumna and Ganges, rather than enter upon the undertaking of planting Timber, which they hope they will very shortly cease to require.

11. The above had been written on the 24th September, upon receipt of the Deputy Agent's reply, when it occurred to me to endeavor to ascertain what the process of denudation of the Doab really is.

12. The number of Timber Trees in the Villages of the Doab do not appear to be anywhere recorded. It became necessary to have recourse to actual enumeration; and Mr. Thornhill, the Commissioner of Allahabad Division, has been kind enough to obtain the numbers of Trees in ninety-six Villages in the Allahabad, Futtehpore, and Cawnpore Districts, in the Doab. Endeavor has been made to secure as fair an average as possible, by selecting Villages of every variety of size, situation, and circumstance, and the result, which is entirely due to Mr. Thornhill's warm interest in the question, may, I believe, be fairly depended upon.

13. The ninety-six Villages examined contain 41,336 acres, upon which 15,053 Trees have been counted.

In round numbers this gives a Tree to every two and a half acres, or say 250 Trees per square mile.

14. The average width of the Doab, between Allahabad and Cawnpore, is twenty-five miles, the area 3,000 miles, the number of Trees due to this area is 7,50,000, containing 26,250,000 maunds of Timber available for Fire-wood.

15. The consumption of Fuel for Locomotive purposes depends, of course, on the mileage of Engines. During the first half of the present year the consumption amounted, with two Trains a day each way, to 82,252 cwt., being at the rate of 8,228.2 Tons, or 2,30,390 maunds per annum.

16. For the next few years, four Trains a day each way will probably do all the business of the Line. It seems, therefore, perfectly fair to estimate the annual consumption of Fuel for Locomotive purposes in the Doab between Allahabad and Cawnpore, for some time to come, at half a million of maunds a year. At this rate of consumption, if nothing but Wood Fuel grown in the Doab itself were used, the denudation of the Country would not be completed in fifty years, supposing that no Trees are planted in the interval.

17. Mr. Thornhill relates that young Trees are being planted, but not in sufficient quantities to replace those cut down: the Zemindars prefer bringing land under Wheat cultivation to planting Trees.

18. Next, as to the possibility of importing Fire-wood.

In 1855, it was settled that a Contractor who was delivering Sleepers, cut in the Phillibheet Forest, on the Allahabad, Cawnpore Line at Rupees 3-4-0, should receive 1-8-0 for every Sleeper stacked at Moradabad, and this was considered a very liberal advance. Hence it follows that the cost of bringing each Sleeper from Moradabad to say Cawnpore, or half way thence to Allahabad, was, at least, 1-8-0; and the weight of a Sleeper being 3 cwt. or 4-2 maunds, the cost of bringing a maund of Sleeper Timber from Moradabad to the Line of Railway is 6-6 annas. Now Moradabad is some distance below the nearest Sub-Himalayan tracts; and Fire-wood is at least as costly to carry as Sleeper Wood, being of greater specific gravity, because freshly cut. Therefore, it may fairly be assumed that eight annas a maund is the lowest price at which Fire-wood from the nearest parts of the Sub-Himalayan Tracts could be conveyed to the present open Line of Railway.

Allow Rupees 15 a hundred maunds for the Fire-wood in the Forest, and the net cost delivered amounts to Rupees 65 per hundred maunds. It is now obtained from local sources, and delivered on the side of the Railway at Rupees 17 per hundred maunds: it was supplied at Rupees 13 before the Mutiny, and has only risen Rupees 4 in three years, whilst other materials have risen cent. per cent.

It will be a long time before the distant can beat the home market.

19. The Agent of the Railway Company offers most liberally, if necessary, at once to restrict the supply of Timber to the Districts Trans Ganges and Jumna. Mr. Stephenson has not had opportunity of seeing those Countries; and though a good deal may be obtained from the left bank of the Ganges, the right or Western bank of the Jumna can supply little or no Timber. Subject to correction, I venture to think it would be unjust to require or induce the Railway Company to abandon a cheap market and seek a dearer, for the sake of maintaining the supply of Trees in the Doab; a condition absolutely immaterial to nine-tenths of the Share-

holders, whose interests are directly affected by the price paid for Locomotive Fuel.

20. I have no doubt Mr. Stephenson is right in supposing that, economically, it would not answer to the Railway Company to grow their own Timber.

In my humble opinion, the problem, if left to itself, will work itself out.

21. Fire-wood is now supplied at Rupees 17 a hundred maunds.

A maund of Coal does the work of three maunds of Wood, therefore Coal delivered at Rupees 50 a hundred maunds at Allahabad would be cheaper than Wood. It is now being delivered under contract at Rupees 112. The price of Wood will rise, as the available supply is diminished; as the produce of encumbered Estates is cleared off; and as the wealth of the Country increases. The price of Coal will fall as new sources of supply are discovered; as facilities of development and transport increase; as the increased amount of capital embarked produces supply sufficient for the demand; and as demand, increasing with the wealth of the Country, induces competition amongst suppliers, who, at present, are practical monopolists.

22. By and bye, in the fulness of time, when, precisely, it would be vain to speculate, the cost of Wood and of Coal in the lower part of the Doab will converge to a common price; slowly perhaps, but surely, Coal will gain the market, and the use of Wood for Fuel, on a large scale, will cease.

23. This result must occur, even if present conditions remain unchanged. The discovery of Mines nearer to the market, or of a cheaper and more effective means of River transport, may precipitate the result which nothing can avert.

24. I claim belief for no new dogma. I only venture, however imperfectly, to apply the universal law of mercantile and economic experience to a single staple of consumption.

25. That man's fortune would be made who could divine what is the Coal which will eventually be brought cheapest to the North-Western Market whether Singrowlee will bear the palm or be beaten by Palamow; whether Curhumburi will be fairly to compete; whether Coal will yet be discovered under the Northern scarp of the Bundelkund Plateau, or supplies be eventually drawn from the Valley of the Nerbudda. Who can say?

26. If my conclusions from this investigation are in any degree sound, these broad results are established:—

1st. That the prospect of the denudation of the Doab, on account of the demand for Fuel for Railway purposes, is a remote contingency, which need cause no present anxiety.

2nd. That its progress cannot be checked by the competition of Fire-wood imported from remote quarters; and can be arrested only by artificial restrictions on the course of trade.

3rd. That come what may, the price of Wood will rise, and the price of Coal will fall, until sooner or later, but at no very distant time, Coal will be the general Fuel in the Lower Doab.

4th. That any attempt to precipitate this result, save by encouraging the discovery and development of Coal, would be opposed to the natural laws of commerce, and therefore unsuccessful.

5th. That hard experience must determine the most profitable source of supply for Allahabad and the Lower Doab.

27. Lastly, though the continuous provision of Fuel for Railway purposes is secure, independently of the maintenance or re-production of Trees in the Doab, their maintenance, with reference to effect on climate and rain-fall, and thence, on Land Revenue, is doubtless an object of importance. I submit that interference with the right of purchase and sale being illegal, is impracticable.

That any Law requiring the planting of Trees in replacement of such as are felled, would be evaded in all directions.

That the eventual damage to the Community, which will ensue from destruction of Timber, being at present imperceptible to the population generally, whilst the individual advantage resulting from sale of Trees is tangible and obvious, no remedy will emanate from the Community, and protective measures can only be applied by Government.

That the growth of Trees might be encouraged by the grant of premiums in abatement of Revenue, or by the offer of other material advantages.

That as the advantages derived from preserving Trees in a District would extend to the whole of its population, the cost of any measures of preservation may fairly be levied by Cess in the whole District so preserved.

That the adoption of some such measure is desirable as an experiment.

28. And these conclusions are respectfully submitted for the consideration of Government.

Note by the Consulting Engineer to Government, North-Western Provinces, on the supply of Wood Fuel.

Report by Commissioner of Kumaon.—Major Ramsay remarks that the demands of the Railway for Fuel will be insignificant compared with the supplies which the Forests at the foot of the Hills will furnish; three square miles of these would afford as much as nine square miles of Dhâk jungle near Roorkee, which Captain Turnbull reported to have furnished nine lakhs of maunds in a year. On the banks of the Ramgunga there are extensive Forests whence Fire-wood might be floated down during the rains. On the Soorda, and along the foot of the Hills, there are dense Forests, 200 miles long and eight broad; the re-productiveness of these Forests is extraordinary.

If the Forests within fifteen miles of the Head of the Ganges Canal be reserved for Railway purposes, the Commissioner thinks they would suffice to furnish all supplies, though they are perhaps less dense than anywhere else along the foot of the Hills.

Except the Ramgunga and the Soorda there are no Rivers in Kumaon by which the Wood from the Forest could be floated down, except during the rains, at which time the climate is too deadly for such operations.

Report by Captain Turnbull, Superintendent of Irrigation, and by the Commissioner of Meerut.—Captain Turnbull says that the result of his enquiries is, that though there are some patches of jungle from which a fair portion of the supply of Wood Fuel may be drawn, yet the main reliance must be upon the Forest Tracts.

These consist of a series of Tracts running for some 200 miles in a North-west and South-east direction. He divides them into five portions:—

1st. Between Nahun (Latitude 30-33, Longitude 77-22, Atlas Sheet No. 48,) and the Jumna.

2nd. Between Jumna and Ganges.

3rd. A Tract in the Deyrah Dhoon,

4th. From the Ganges towards Rohilkund, in the Bijnore District.

5th. A Tract in the lower portion of the Gurhwal District.

Of these, the first would supply the Punjab Line above Delhi; the second, third and fourth, the East-Indian Line from Allahabad to Delhi; and the fifth the Rohilkund Railways.

He quotes the opinion of Mr. Vans Agnew, Collector of Saharanpoor, to the effect that the supply in that District seems to him inexhaustible, and a rough Estimate formed by him, that from the Hill sides and the Grants still under Government control, fifteen or sixteen lakhs of maunds might be drawn annually, and from the settled Grants about eight lakhs more, if Government asserts the right reserved to such spontaneous products in these Grants as it may require.

Captain Turnbull therefore urges that measures be at once taken to secure to Government the whole of this produce, and that it be made over to the Superintendent of Forests for conservation.

He then quotes Mr. Keene's Report that in the Deyrah Dhoon there is a good deal of Underwood in the Saul Forests, and on the banks of the Song, Ganges, and Jumna much Khayr (a hard Wood well adapted for Fuel), and that all this is at present leased out to Contractors till October next.

Captain Turnbull would from that time place all this Underwood, &c., under the Superintendent of Forests.

The capabilities of the Tracts in Bijnore, Captain Turnbull has been unable to ascertain, but he calculates that in the Saharanpoor, Deyrah Dhoon and Bijnore Districts, there must be 600 square miles of Forests; that twenty square miles would afford the required quantity of fifteen lakhs of maunds in one year, and supposing the Wood to be reproduced in ten years, this area would supply continuously forty-five lakhs of maunds.

These Tracts are amply supplied with means for transport by water.

He adds, that though this may appear ample, yet Government must look forward to a much larger supply than is now required, but he has made a mistake in supposing fifteen lakhs of maunds would be required for a single Train daily. Indeed, Major Greathed's Note did not mention fifteen lakhs of maunds at all, but five lakhs for four Trains daily each way between Allahabad and Cawnpore, which being a quarter of the distance from Allahabad to Delhi, would give an annual requirement of twenty lakhs of maunds. (In a letter written by Captain Hyde to Captain Turnbull, fifteen lakhs is mentioned as the quantity required, and no mention made of number of Trains, and Captain Turnbull of course has not seen Major Greathed's Note.)

Captain Turnbull then proceeds to recount what the District Officer reports hold out a promise of supply from the Plains; these reports appear to be the same as those submitted by the Commissioner of the Meerut Division.

Mozuffernuggur District promises none; there are only a few patches of thin jungle now cut every year to meet the existing demand for Fire-wood.

Meerut District, none. There are some patches of Dhâk of inferior description, but the main jungles in the Moradnugger and Baghput Divisions were cut during the Mutinies, and the Magistrate recommends should not be allowed to grow again.

In Boolundshuhur there are Dhâk and Keekur jungles covering 16,580 beegahs; taking the produce per beegah at 400 maunds, and re-production in ten years,

there would be a constant supply of 6,63,200 maunds yearly, two-fifths of the specified demand. This would be one-third of twenty lakhs, which ought to be the estimated demand.

In the Allypore District there are some patches of Dhâk, Keekur, and Kureel jungles, aggregating 7,121 beegahs, from which 2,13,720 maunds might be counted upon. Out of the four Districts therefore, two only afford any supply, and they would give eight and three quarter lakhs of maunds, or about three-eighths of the required quantity.

This Captain Turnbull thinks could not be depended on for long, as soon as the uncultivated land will disappear, as irrigation extends and the Railway affords an outlet for produce.

Greater part of these jungles no doubt are Dhâk, which at present is considered unfit for use in the Locomotives.

The Ganges Canal Plantations cover 11,859 beegahs, and 700 maunds per beegah might be counted on, giving an annual yield of 8,32,230 maunds, but nearly the whole of this would be required for Canal repairs.

Captain Turnbull thinks it, therefore, urgently necessary that Government should resume its manorial rights to the Timber and minor products of the Dhoon and other Forests, and as new settlements are being made or about to be made in the Saharunpore and Deyrah Districts, the present opportunity should not be lost.

An extract from a letter from the Commissioner of Kumaon is added, pointing out the Bynea Forest, a belt from two to six miles in breadth, between the Ramgunga and Ganges; another Tract from the Ramgunga Eastward to the Chilkea boundary, six miles broad, with a belt of young Sals, five miles in breadth; and from the end of that to the Soorda, immense Forest, ten miles broad at least.

There is no fear of such Forests being exhausted; they will grow much faster than they are consumed.

The Ramgunga, Ganges, and Soorda afford means of floating them down to the points nearest the spots where they are required, but if the Tramway be made from Moradabad to Ramnugger, the Forests on either side of it will supply Fuel for all Lines likely to be made in this part of India for some time to come, and hereafter, a cross Tramroad might be made through the Forest.

A Memorandum by Lieutenant Finn is appended, on the course to be adopted to supply Fuel, &c., the main point of which is the estimate of cost of the Fuel. This is—

Cost in the jungle for cutting, and stacking on Canal bank ...	Rs.	15	0	0
Rafting to Cawnpore ..	"	21	0	0
<hr/>				
Total cost at Head of Canal ..	"	36	0	0
Canal Dues and making Rafts ...	"	4	4	10
Establishments, &c. ...	"	4	11	2
<hr/>				
Total cost per 100 maunds of Fire-wood ...	Rs.	45	0	0

and Captain Turnbull thinks that Rupees 50 would be a safer estimate.

Fire-wood in plenty there is plainly, but at this cost it can never be used on the Railway, I fear.

Major Greathed in his Note states that three maunds of Wood go as far as one maund of Coal, therefore, Wood at eight annas a maund is as costly to use as Coal at Rupees 1-8, and I find from the last published Report on the Revenue of the Bengal Line (for the half-year ending 30th June 1859,) that had Coal been at that price instead of four annas, at which it is consumed on that Line (it is below that, indeed, being four annas at Howrah), the increase of expenses of working, and consequent diminution of profits would have been just two lakhs of Rupees, and the estimated percentage of the return on the Capital laid out reduced from $8\frac{1}{2}$ to below 5.

Major Greathed has shown at how much less cost Fuel is at present obtained from the Country through which the Railway passes.

The Reports of the District Officers are not, I consider, to the purpose, because they only refer to jungle tracts, while it is the innumerable topes and the dense belts of Trees round Villages which afford the supply, and for a long time to come these may be counted on probably, if it be only from the process Captain Turnbull alludes to, of clearing land to bring it under Grain cultivation.

Supposing for the next ten years this supply holds out, so as to admit of the Fuel being used at Rupees 25 per hundred maunds, how will it answer as compared with Coal from Raneegunge.

The Railway Company can, if the price at Raneegunge remains what it is (and it is now more or less of a monopoly price), deliver their own Coal at Rajmehal at $1\frac{1}{2}$ annas a maund, and the present difference of price of Coal at Rajmehal and at Allahabad is about eight annas. Therefore the price of Raneegunge Coal at Allahabad, after the Railway Company's arrangements for sending it up are properly made, ought not to exceed 13 annas per maund, and Wood being 1 annas, and of one-third the value in use of Coal, the two at Allahabad will nearly balance each other.

The Forest products, therefore, it does not appear are likely to be wanted at all, unless they can be supplied to the Railway at half the present estimated cost.

This estimate, however, seems somewhat extraordinary, or perhaps is not meant to apply to the Forest Tract in the Saharunpore District, which is described as an exhaustible source of supply.

Major Greathed's Note shows that Fire-wood was for some time furnished at the Railway side at Rupees 13 per hundred maunds, this paid for the purchase of the Trees, cutting them, and carriage of the Wood from some distance to the Line.

Mr. Finn estimates the cost of the cut Wood on the Canal bank at Rupees 15 for hundred maunds, and appears to include nothing for price of Wood.

The Commissioner of Meerut says that he will stir up the Zemindars to plant suitable Trees. My impression is, that in all parts of the Doab which I have seen, there are frequent Tracts which can never be brought under cultivation, but on which Trees will grow. And probably much might be effected in the way the Commissioner proposes. Belts of Trees too, planted round Villages, would ward off the evil effects of irrigation. But it is a

question at present whether Coal will not be found to take the place of Fire-wood on the Railway, and great promises perhaps ought not to be held out to the Zemindars.

From CAPTAIN C. J. HODGSON, Under-Secretary to Government, North-Western Provinces, Public Works Department, Railway Branch, to the Officiating Secretary to the Government of India, Public Works Department,—(No. 289, dated the 18th August 1860.)

2. Lieutenant Finn furnishes an estimate of the cost of Wood delivered at the point of the Ganges Canal nearest to Delhi, amounting to Rupees 25 per hundred maunds.

3. According to the estimate before given by the Consulting Engineer in his Note, therefore, the cost of conveyance down to Canal alone to Cawnpore would exceed the rate at which Wood Fuel would be dearer to use than Raneegunge Coal, while the price at Delhi would probably nearly equalize the respective costs there.

4. The Return furnished by the Commissioner of the Meerut Division shows, it will be observed, the average number of Trees in a Village to be 1,250 under, and 518 over ten years' growth. Mr. Thornhill's Return showed 1,560 Trees per Village, but in the present Return the areas of the Villages are not stated.

The extent of raving land said to be available is

Mozuffurnaggur	...	11,887	great, being 71,748
Meerut	...	40,560	beegahs, as per mar-
Bolundshahur	...	15,853	gin.
Allypore	...	508	
		71,748	

5. The communication from the Commissioner of Rohilkund describes what Forest Tracts there are in the Shahjehanpore and Bijnour Districts, from which the outlets for the conveyance of the Wood would be the Ganges and the Ramgunga.

6. His Honor the Lieutenant-Governor observes that there can be no doubt the cost of rafting down Wood by these Rivers must exceed that of rafting it down the Ganges Canal, and, as before stated, His Honor sees no likelihood of any of these Forests being drawn upon to supply the East Indian Railway with Fuel for any length of time. For a short period after opening, this kind of Fuel may be used, and for the upper part of the Line, the supply obtained from the Forests near the Canal Heads, but for this of course no special provision need be made; neither does His Honor think there is any occasion for the Government to incur expense in forming Plantations on waste lands in the Districts through which the East Indian Railway passes, as, before the Trees could grow up, it may be expected the use of Coal will be established on that Line.

From CAPTAIN C. H. DICKENS, Officiating Secretary to the Government of India, Public Works Department, to the Under-Secretary to Government of North-Western Provinces, Railway Branch.—(No. 5653, dated the 5th November 1861.)

SIR,—I AM directed to acknowledge receipt of your letter No. 289, dated 18th August last, regarding the supply of Fuel for Railways in the North-West Provinces, and to state that the Governor General in Council is satisfied with the views expressed in paragraph 6 of that communication.

Government of Bengal.

The Examination of Junior Civil Servants.

From W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, to W. GREY, Esq., Secretary to the Government of India, Home Department,—(dated the 15th October 1860.)

SIR,—I AM directed to submit the views of the Lieutenant-Governor on the question of the examination of young Assistants, adverted to in the Despatch of the Right Honorable the Secretary of State to the address of the Government of India, dated the 9th of June 1860, No. 77, which Despatch was communicated to this Government by your letter No. 1546, dated the 18th July following. The views of the Lieutenant-Governor are called for on a Memorandum submitted by Mr. Latour, Civil and Sessions Judge of the 24-Pergunnahs, in which he suggests certain changes, and on the opinion recorded by the late Lieutenant Governor that these examinations are "to a great extent frivolous and useless," and perhaps even "mischievous."

2. The changes recommended by Mr. Latour are five in number, and the Lieutenant-Governor will discuss them *seriatim*.

3. The first change proposed is, that Assistants should be subjected to two examinations every month, while at their Stations; one before the Magistrate, and one before the Collector. The utility of this the Lieutenant-Governor fails to perceive. Constant examinations, resulting in nothing definite, would be likely with much reason to disgust a young Assistant. In such monthly examinations there could be no uniformity, and no publicity, and the kind of examination would depend on the character of the individual Magistrate and Collector to whom an Assistant might be subordinate. Nor does it seem quite consistent to recommend, in one and the same Paper, that the Local Committees should be relieved of the greater part of the examinations, which are described as "unnecessary"; and then that very similar examinations should be multiplied. The proposed change would occupy much valuable time and would serve no good purpose; wherefore it is not approved by the Lieutenant-Governor.

4. On the second point, the Lieutenant-Governor observes that the object of allowing Books to be used in examinations for the second or higher standard is a very important and practical one. No Guides, Summaries, Digests or the like are allowed, because the object is to ascertain whether the Assistant has so far studied as a whole, and generally mastered, the Law itself, as, in the words of the original Resolution dated the 19th of November 1851, to know, by reference to the fountain head, "where readily to find the Law or Practice on the common points that arise in business." If he can accomplish this with facility, and without help, he has studied his subject; and if he can accomplish it in the Examination Room, it is obvious that he can do the same with facility, and without help, on the Judicial Bench, when a case involving a reference to the Laws and Regulations is brought before him; but if he cannot accomplish it in the Examination Room, he has not acquired the knowledge, without which he is unfit to perform the

functions of the Office to which he aspires. As a test of efficiency in this respect, this is not *only* the best, but it is the only practical test that can be devised; and if the introduction of large Law Books creates "confusion in the Examination Room," it is in the power of the Local Committee to remedy this by judicious arrangements. This second proposed change, therefore, is not approved by the Lieutenant-Governor.

5. In fact, the Lieutenant-Governor believes that the mistake made is rather to rely too little on this thoroughly practical part of the examination; and to exact too much from the Examiners' unassisted memory, not in great leading principles, (where too much cannot be exacted), but in minute details, which long practice alone fully impresses on the mind, and regarding which, in real business, reference to Books can always be made.

6. Nor can the Lieutenant-Governor recommend, on the third point, that the Local Committees should be relieved of the duty of appraising the answers. Such appraisement always serves as a basis for that of the Central Committee. By acting as a first sifter, the Local Committee relieves the Central Committee of the necessity of going into the great mass of the papers, which are undoubtedly below the mark; and thus saves a great amount of the most valuable time of all that is expended in the examinations. To argue that the labors of a Local Committee are "without appreciation and for the most part wasted," because every Candidate whom this Committee would return as passed is not passed by the higher Committee is to show a misunderstanding of the object of the system. There must be one passing Committee to ensure uniformity of standard; but no avoidable labor, which others can do as well, should be imposed upon the high Officers employed upon it.

7. On the fourth proposal, namely, the transfer of the examinations in the Vernaculars to the College of Fort William, the Lieutenant-Governor observes that this would entirely alter the character of this examination, and defeat its object. The Examiners of the College have already tested the knowledge possessed by each Assistant in Grammar, and in Class Books of an easy kind, when the Assistant was pronounced qualified for the Public Service. The College Test does not go very far, but how far soever it is carried, it must always be a mere scholastic test. What is now to be tested, and what no College examination can test, is a practical matter of quite a different character. What is now to be ascertained, after the Assistant has been some months at work upon easy and unimportant cases, after the manner of an Apprentice, are his colloquial knowledge; his power to speak and understand the language as it is spoken by Natives of different classes; his power to make himself intelligible to them on familiar topics and on such subjects as frequently arise in the transaction of business; his ability to read and write the Vernacular in the common running hand; to translate an Office paper accurately; and to dictate an order or decision precisely, intelligibly, and with some degree of propriety of expression. To expect that this could be better ascertained by the Examiners of the College of Fort William, who may not have mixed much with Bengalees, and who never have done any real business either in Bengallee, or in any other language, than by Commissioners, Judges, Magistrates, and Native Officials who

have been acquainted with the business of Courts and Offices for years, seems to the Lieutenant-Governor unreasonable.

8. Somewhat similar remarks apply to the fifth recommendation to the effect that copies of the *Udu Gazette* should be sent to Assistants serving in Bengal, and copies of the *Bengali Gazette* to Assistants serving in Behar. The style of the *Gazette* is not the best fitted to familiarize Assistants with the language of the masses; and if a knowledge of official terms and phrases be requisite, as it undoubtedly is, there are half a dozen sources from which this is more readily available than the *Government Gazettes*. The proposals that the Examination Papers in the Vernacular should be transmitted, not to the Central Committee, but to the Examiners of the College, is inexpedient for the reasons detailed in paragraph 7, and affecting the colloquial examinations.

9. Having disposed of the various changes suggested by Mr. Latour, I am now to advert to the opinions recorded by Sir F. Halliday.

The Lieutenant-Governor is sensible that the interest he took in the first establishment of these examinations, (which it must be confessed are not very popular with those who must undergo them before being appointed to responsible and well-paid Offices,) may have unduly inclined his mind in favor of the system; and the weight of Sir Frederick Halliday's authority against the system must be fully recognized. If the question, as it now stands, were one of mere theory, he might feel that the system was at a disadvantage with such high authority against it, though the principle on which it stands seems very firm, for it is nothing but this, that persons, whether in the Covenanted or Uncovenanted Service of Her Majesty in India, ought not to be entrusted with important judicial and fiscal functions, whilst it is probable that they can neither speak nor understand, read nor write, the language in which their business must be transacted, and that they are absolutely ignorant of the Law they must professedly administer. But without entering into any long discussion of the principle in question, the Lieutenant-Governor thinks that the system may be sufficiently judged by its actual result.

10. It is believed that no difference of opinion amongst practical men exists as to the striking improvement, in point of efficiency, of the junior Officers in the Revenue and Judicial Departments, that has taken place since the institution of these examinations. In point of knowledge of Law it may be that the benefit is confined to the first years after obtaining Magisterial and Revenue powers; but when it is considered how extensive those powers are, (an Assistant or Deputy Magistrate vested with full Magisterial powers having authority, in some cases, to pass a sentence of three years' imprisonment with hard labor,) that improvement alone will not be thought a small matter. To the parties who come under the young Officer's authority, during the three or four years in question, the assurance that such an Officer must have at least an elementary knowledge of the Law and system he is administering is an important matter. And the general discredit to our administration which this provision has avoided is also an important matter. Probably also throughout his career, the somewhat systematic application to the Laws and Regulations which the system more or less forces upon

an Officer, on entering the Service, never ceases to bear some fruit. In point of useful practical knowledge of the Vernacular languages, the improvement has been very great indeed, and this improvement is not confined to the first years of service but extends over the entire career of the European Civil Officer, whether Covenanted or Uncovenanted.

11. This assertion is abundantly proved by the fact that all the younger Members of the Service are now enabled to understand, speak, read and write the Vernacular languages. A few years ago, the Civilians who could really converse in Bengallee might have been numbered on the fingers of one hand, all business in Bengal being conducted through the medium of Hindostanee. Now Bengallee is spoken with fluency and with more or less correctness by every Magistrate, Joint Magistrate, and Passed Assistant. The utility of examination in the Vernaculars is indeed fully admitted by the late Lieutenant-Governor, who highly approves of, and would continue this part of the examination. As regards the examination in Law and Procedure, the present Lieutenant-Governor admits that the Examination Papers may often have been susceptible of improvement. What are familiarly known as "catch questions" may have been sometimes admitted; and it is just possible that in consequence, a substantially well informed man may have been thrown back six months. But this, though it is a good reason for careful attention on the part of the Examination Committee to the style of questions to be put, is no reason for abolishing the test. The examination in these branches is intended to prevent the anomaly of a young man having to administer the Criminal or Revenue Law of the Country, when in absolute ignorance of its leading principles, and of its ordinary modes of procedure. And in this object it is successful.

12. It was to that anomaly, under the old system, that the old feeling about the influence of Amlah, which is now dying out, owed its existence. The present Lieutenant-Governor earnestly protests against returning to a state of things which brought such just discredit upon our administration in past times.

13. For so great an object some inconvenience is cheaply purchased. But what is the sum of the inconvenience imputed? It is, that some young Gentlemen, very anxious for responsible functions and higher pay, fail to pass one or other of the examinations, and are much mortified thereat. But if any young Officer of ability, not very far below the average, fails to pass in the usual time, it is either because he has not taken the trouble to acquire such a working knowledge of the languages as is indispensable for the proper conduct of business in these languages, or because, however remarkable for independence, judgment and energy, he has not taken the trouble to master the elements of the Law and Practice he will have to administer; or has contented himself with a course of superficial "cramming" such as is most justly condemned by the late Lieutenant-

Governor, which is almost sure to break down, on trial.

14. It is no objection to a purely professional and testing examination of this sort, that it does not test all the qualifications essential to a good Civil Officer. There are, of course, some qualifications which no examination hitherto devised can test. Tact, temper, energy, judgment, cool-headedness in a crisis, management of Native Subordinates, are things which can be ascertained only by actual observation of an official career. But this is no reason for not endeavoring to ascertain, by a strict examination, whether other more commonplace, but still more indispensable qualifications, which can be acquired, and the acquisition of which can be tested, have been acquired or not. No examination can show whether a young man will become a good Surgeon or not. But that is no reason for allowing young men, wholly ignorant of Surgery, to cut off the legs of Patients in a Public Hospital.

15. Under the present plan, the active and intelligent young Officer is forced to arrange and condense his information, and to know the limits of his knowledge and his ignorance; while the careless and idle are roused to early exertions which, without such a system, they would never have made at all.

16. Holding these views, the Lieutenant-Governor cannot recommend any relaxation of the examination system, or any of the other changes suggested by Mr. Latour; of which indeed it is not clear that the late Lieutenant-Governor entirely approved.

From W. GREY, Esq., Secretary to the Government of India, Home Department, to W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, (dated the 31st October 1860.)

SIR,—I AM directed to acknowledge the receipt of your letter dated the 15th instant, submitting the views of the Lieutenant-Governor on the question of the examination of young Assistants.

2. The Governor-General in Council concurs entirely in the views expressed by the Hon'ble the Lieutenant-Governor, and feels assured that, under his judicious guidance, whatever errors may be made in carrying out the admirable system of examinations, which has now been in force for some years in all parts of India with marked advantage to the Public Service, will be promptly corrected.

3. No system of examination can be devised of which the working does not depend in a great measure on the discretion of those who are appointed to carry it out, and it must needs happen that occasionally examinations will be conducted so as to test the memory of the candidates rather than their knowledge and judgment. But defects of this kind are to be cured by a careful selection of the Examiners, and by instructions when required for their guidance, not by a radical alteration of the system itself, which is excellent and has worked well in practice wherever it has been tried.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 21, 1860.

HOME DEPARTMENT.

No. 2231.

Fort William, the 20th November 1860.

Notification.—His Excellency the EARL CANNING, G. C. B., Viceroy and Governor General of India, having quitted Calcutta for the purpose of proceeding to the North-Western Provinces of the Presidency of Fort William in Bengal, and other parts of India, the same is hereby Notified, conformably with Section III of Act XLIV. of 1860.

It is hereby further Notified, that the HON'BLE SIR HENRY BARTLE EDWARD FRERE, K. C. B., First Ordinary Member of the Council of the Governor General of India, has this day taken his Seat as President of the said Council, under the appointment made by the Governor General of India in Council on the 8th instant; and it is hereby further Notified that the HON'BLE SIR HENRY BARTLE EDWARD FRERE has also this day assumed the Office of Deputy Governor of the Fort and Garrison of Fort William, under the appointment made by the Governor General of India in Council on the same date.

The usual Salute has been fired from the Ramparts of Fort William.

By Order of the Hon'ble the President in Council.

No. 2234.

The 17th November 1860.

Appointment.—The Reverend J. Rose to be Chaplain of the Governor General's Camp during His Excellency's approaching tour.

No. 2235.

The 19th November 1860.

Notification.—In continuation of the arrangements notified in Order No. 2223, published

in the *Gazette* of the 17th instant, the Governor General in Council is pleased to make the following Order.—

Mr. A. B. Sampson, B. A., Assistant Secretary in the Public Works Department, will accompany the Governor General.

No. 2239.

Kisto Chunder Roy, a Clerk in the Audit Branch of the Office of the Director-General of Telegraphs in India, having been dismissed for gross misconduct, in having improperly and surreptitiously communicated a copy of a letter written to Government by the Director-General, and in having fabricated other letters purporting to be connected therewith, the said Kisto Chunder Roy is declared to be incapable of serving the Government in any capacity for the future.

W. G. EY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5581.

Fort William, the 19th November 1860.

The under-mentioned Officers of the Mysore Commission are appointed Special Assessors, under Section XXXI. of Act No. XXXII. of 1860, in their respective Divisions in Mysore, viz. :—

The Superintendent of Bangalore Division.
" " " Chittledroog Division.
" " " Astagram Division.
" " " Nuggur Division.
" " " Coorg.

Also the Officer in charge of the Commissioner's Treasury at Bangalore.

No. 5583.

Captain W. Osborne, C. B., Political Agent, Rewah, has obtained leave of absence to proceed to Calcutta, preparatory to applying for Furlough to Europe on Medical Certificate.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

MEMORANDUM.

THE Financial Resolution, published in the *Gazette* of the 17th instant, is re-published, with the following alterations and additions:—

No. 119.

Fort William, the 16th November 1860.

The following Resolution is published for general information:—

The leading principles upon which it was resolved that a more efficient system of Financial control throughout the various branches of the Civil and Military Departments of the Public Service in India should be established, have been fully stated in the Government Resolutions, Nos. 27 and 31, dated respectively 7th and 23rd April 1860, and in the General Order of Government of the 6th July last, No. 710, which is the Resolution specially affecting the Military Department.

2. The Military Finance Commission (re-constituted by G. O. G. G. No. 684 of 29th June 1860,) on the one hand, and the Budget Committee, convened under the Order of Government of India, No. 39, dated 11th May 1860, on the other hand, have been sedulously engaged in considering how the details of the several measures involved in the new system may best be carried out, with the fullest possible adaptation of the principles prevailing in England to the existing circumstances of this country.

3. In Resolution No. 710 of the 6th July last, the general functions to be entrusted to the Military Finance Department were defined and described in detail; and these were directed to be exercised, pending the organisation of the Department, by the Military Finance Commission, as the representative for the time being of the Military Finance Department.

4. In Resolution No. 7371 of the 18th August last, in the Financial Department, reviewing the Report of the Budget Committee, and in the Report No. 7, dated 15th June 1860, of the Military Finance Commission, approved by Government, in letter No. 1309, dated 31st July 1860, the general principle to be followed in approximating the Indian to the English system in all Departments were considered and determined; and the formation of a Board of Audit has accordingly been resolved on, with the view to ensure the strict appropriation of the monies in the

Civil and Military Departments, in accordance with the grants made, and for the performance of the duties below detailed.

5. The time has now arrived for giving full effect to these Resolutions, by such a practical organization of the several subordinate Departments, as shall provide efficiency of Financial control at the most reasonable cost, and at the same time secure the smooth and uniform action of the system.

6. The functions of the Chief of the Military Finance Department, as described in the Resolution of the 6th July, are, in most material points, similar to those that will be exercised in the Civil Finance Department by the Accountant General to the Government of India, who will in future be designated the Auditor General of India. It is desirable, on considerations of economy and efficiency, as well as for the sake of uniformity of system, to assimilate the arrangements which it is proposed to introduce into these two great divisions of the Public Service, by bringing these two functionaries (Auditor General and Head of the Military Finance Department) into co-ordinate relations, so that, whilst retaining entire freedom of action in matters specially relating to their respective Departments, they may act in unison in regard to all questions of general organisation, policy; and economy, as affecting Estimates, Budget, Audit and Accounts, and determine together any important questions that may arise in connection with the final Appropriation Audit, and other arrangements of a general nature.

7. His Excellency the Governor General in Council is therefore pleased to resolve, that the new Board of Audit shall consist of two Members, of whom the first will be Auditor General of India, hitherto the Accountant General to the Government of India, and the second the Chief of the Military Finance Department.

8. The Members of the Board will act together in all matters of general organization and control connected with the objects set forth in paragraph 6, and will together be responsible for the right and strict conduct of the final Appropriation Audit; but in all other respects, as Heads of the Civil and Military Finance Departments, they will exercise independent jurisdiction over their respective divisions of the Service.

9. The Civil and Military Finance Departments will thus be respectively presided over by a Chief, with a seat at the Audit Board; and both these Officers will exercise, independently of each other, in reference to the Departments assigned to them, all the functions of the character described in the Resolution of the 6th July 1860, passed for the Military Department. Under this arrangement, in the Military Department there will be, in addition to the Chief, a Controller at each Presidency, who, exercising the general powers laid down for that Officer in the same Resolution, will supervise and control the Military Accountant, as well as the Local Auditors, or Examiners and Compilers. The Compilers will be charged with the classification and preparation of the Accounts; and there will be independent Examiners, who, under the general

rules framed for the Department, will perform the duties of detailed examination and check of charges, being subject to the final control of the Chief of the Department, and also, in matters of Office detail, to the immediate and close inspection and supervision of the Controllers.

10. In nearly a similar manner the Civil Department will consist of a Chief of the Department, designated Auditor General of India, of Local Auditors under each Government, nearly corresponding with the Military Controllers, and of Local Examiners or Civil Pay-Masters, as defined in paras. 81 to 85 of the Report of the Budget Committee, and already prescribed in Resolution of the 18th August last.

11. In furtherance of these Resolutions, His Excellency the Governor General in Council is pleased to make the following appointments, those for the Madras and Bombay Presidencies being subject to such modifications and alterations as may hereafter, in communication with the Governments of these Presidencies, be deemed necessary —

BOARD OF AUDIT.

1st Member and President ... { Hon'ble E. Drummond, (Accountant General to the Government of India).

2nd Member ... { Colonel G. Balfour, C. B., (President of the Military Finance Commission).

FOR BENGAL PRESIDENCY.

Controller of Military Finance ... { Lieut. Col. E. G. J. Champneys (Military Auditor General), on leave.

Officiating ditto ... { Lieutenant-Colonel J. C. Hannington (Officiating Military Auditor General).

1st Examiner, Pay Department ... { Major W. S. Ferris (Deputy Military Auditor General).

2nd Ditto ... { Captain Malleson (1st Assistant Military Auditor General).

3rd Ditto ... { R. H. Hollingberry, Esq., (2nd Assistant Military Auditor General), on deputation.
Capt. F. C. Tombs (Officiating 2nd Assistant Military Auditor General).

Examiner of Commissariat, Barrack, Stud, and Clothing Departments ... { Major G. Newbolt (Auditor of Commissariat Accounts), on leave

... { Major T. F. Hobday (Officiating Auditor of Commissariat Accounts).

Assistant Examiner ... { Major T. James (Extra Assistant Auditor of Commissariat Accounts).

Superintendent of Clothing Department ... { Colonel H. P. Burn.

Offg. Supt. of Clothing Department ... { Major M. Turnbull (Army Clothing Agent).

In charge of the duties of the Department ... { G. Kellner, Esq.

Examiner, Ordnance Department ... { Captain F. D. Urquhart (3rd Assistant Military Auditor General), on leave.

Ditto Offg. Ditto ... { Lieutenant J. Leonard (Officiating 3rd Assistant Military Auditor General).

Examiner, Ordnance Department ... { Lieutenant J. Leonard (3rd Assistant Military Auditor General).

Examiner, Medical Department

Officiating Do. ... { Assistant Surgeon N. Chevers, M. D., (Secretary to Principal Inspector General).

Military Accountant

Compiler ... { E. W. Hollingberry, Esq.

FOR MADRAS PRESIDENCY.

Controller of Military Finance ... { Colonel McGoun (Military Auditor General).

1st Examiner, Pay Department ... { Major J. Stewart (Deputy Military Auditor General).

2nd Ditto ... { Captain C. H. Drury, 1st Assistant Military Auditor General (absent).
T. E. Greenfield, Esq., Officiating.

Examiner of Commissariat, Clothing, Remount, and Barrack Departments ... { Lieutenant-Colonel W. H. Budd (Auditor of Commissariat Accounts).

Examiner, Ordnance Department ... { Captain Fashen (Assistant to Inspector General, and Auditor of Ordnance Accounts), on leave.

Officiating Examiner, Ordnance Department ... { Captain A. Stewart (Officiating Assistant to Inspector General of Ordnance, and Auditor of Ordnance Accounts).

Examiner, Medical Department

Officiating ... { Secretary to Principal Inspector General.

Military Accountant ...

Compiler ... { Captain J. W. Rideout, 2nd Assistant Military Auditor General (absent).
E. Mahoney, Esq., Officiating.

FOR BOMBAY PRESIDENCY.

Controller of Military Finance ... { Colonel G. Jameson (Military Auditor General).

Officiating Controller of Military Finance ...	{ Colonel G. H. Robertson, C. B., (Officiating Military Auditor General).
1st Examiner, Pay Department and Indian Navy ...	{ Captain A. F. Chitty (Deputy Military Auditor General).
2nd Examiner, Pay Department ...	{ T. Selby, Esq., (Assistant Military Auditor General).
Examiner of Commissariat, Barrack, Remount, and Clothing Departments	{ Colonel Swanson (Auditor, Commissariat Accounts), on leave.
Officiating, ditto	{ Major R. J. Shaw (Officiating Auditor, Commissariat Accounts)
Examiner Ordnance Department ...	{ 2nd Captain A. A. Bayly (Assistant Military Auditor General).
Officiating	{ Assistant Surgeon W. C. Coles (Officiating Secretary to Principal Inspector General).
Military Accountant Compiler ...	

12. The Members of the Board of Audit, in their respective Departments, will be in direct communication with Government, and will aid the Financial and other Departments of the Government of India in examining and deciding on the various arrangements for the Budget Estimates and Accounts, and in performing all the functions set forth in the Resolutions referred to in paragraphs 1, 2, and 4 of this Resolution. And to this end every assistance will be afforded by the several Departments of Government to the Board of Audit, by furnishing papers and information of every kind in connection with the functions of the Board.

13. When the Budget Estimates have been sanctioned by the Government of India, it will rest with the Members of the Board of Audit, each in his own Department, to see that the Financial Officers of his Department efficiently and punctually discharge the duties severally assigned to them. All questions unprovided for by the Budget Estimates or Standing Rules of the Department, will be referred, through the proper channel, to the Head of the Civil or Military Department to which they relate, and will be considered and decided on by him, if it be within his own competence to dispose of them.

14. In all cases where the matter referred involves questions which it is beyond the powers of either Head of Department to dispose of—such as when both Civil and Military Departments are involved, or where the orders of any Local Government are in question—the Head of the Department referred to will, if necessary, consult his colleague in the Audit Board; and, if the occasion calls for further reference, the matter may be referred to the Government of India for final decision.

15. All questions arising during the course of the year for which the Estimates have been sanctioned having been disposed of, the final Appropriation Audit of the two Departments (Civil and Military) will be conducted independently by the

Head of that Department, who will satisfy himself and report to Government on the mode in which the several Controllers of Finance, and all Officers subordinate to them, have performed their respective duties.

16. Whenever those duties have been efficiently performed, and the limits of the Budget Estimates been carefully observed, the Appropriation Audit will be effected by the Head of the Finance Department (Civil or Military), without reference to his colleague or to any other authority.

17. It is only when there has been a departure from the limits of the Budget Estimate, or when the proceedings of other Departments, or any orders of any Local Government, are in question that any reference to the Board of Audit in its collective capacity will be necessary; and it will rest with the Board to decide how far their own authority will suffice to dispose of such questions and when it may be necessary to refer to the Government of India.

18. The direct control of the Audit Board, and of the two Heads of Departments forming it, will however be confined to the Offices of Audit, Finance, and Account. No orders or instructions will be issued to any Local Government or Administration, nor will any orders or instructions of such Government or Administration be altered or amended, except by the Government of India or under its express authority.

19. The Military Finance Department will, with due regard to the requirements of the Audit Board as respects the Accounts for ensuring strictness of Appropriation Audit, be administered, in accordance with this and the Resolutions above quoted, by the Chief of the Department, in association, for the present, with his colleagues in the Commission, R. Temple, Esq., and Lieutenant-Colonel R. S. Simpson.

20. The general and executive duties of account, examination, and check, now entrusted to various Officers in the three Presidencies—the Military and Medical Accountants, the Military Auditors General, the Auditors of Commissariat, Ordnance, Medical, Clothing, Barrack, and Stud Accounts, and others—will continue to be performed by the Officers in charge, until regularly transferred, under orders from the Head of the Department, to the Officers appointed as above, in each Presidency respectively, for the several duties; and all orders and regulations hitherto in force will, as far as they may be consistent with the instructions contained in the Resolutions of Government, continue to be observed. Such modifications of existing arrangements as may be found necessary will be applied for in due course; but no duty will be discontinued or relaxed until due provision has been made for the interests of the Public Service.

21. Detailed arrangements will be made by the Board of Audit and the Chiefs of the respective Departments, for the right performance of the duties for which they are respectively held responsible.

22. The several Controllers and Examiners will exercise the functions and perform the duties prescribed by this Resolution and those herein re-

ferred to, from the earliest practicable date, which will be determined by the Chiefs of the respective Departments, pending which the duties of all Departments will continue to be conducted under existing rules.

23. The Military Finance Commission (originally constituted with Colonel Jameson as President, and Colonels Burn and Balfour as Members), whose services have already been of great value, and are deserving of the highest commendation, will continue to aid the Government of India in carrying out the work of retrenchment and economic reform for which it was originally constituted; but all functions of direct administration, check, and control, heretofore exercised by the Commission as a body, when re-constituted, will hereafter devolve on its President, who, in the capacity of a Member of the Board of Audit, and Head of the Military Finance Department, will, in conjunction with the other Members of the Commission, continue to assist in the general organization of the Department.

24. The Auditor General will, in like manner, enforce the principles of economic reform in the Civil Branch; and the Heads of the Civil and Military Departments, forming the Audit Board, will, in concert, devise the arrangements necessary for the proper rendering of the Accounts, and for ensuring strictness of Appropriation Audit.

25. The subsidiary orders necessary for the exercise of the independent functions entrusted by the Resolution of Government to the Auditor General of India, and the Chief of the Military Finance Department (aided by the Members of the Commission), will be issued by those Officers respectively; and the Audit Board will likewise issue such subsidiary orders as may be requisite in regard to the Appropriation Audit.

26. It is to be understood by all the Departments concerned, that as a general rule, and except in special cases of emergency, or in cases in which the Governor General in Council shall otherwise direct, all proposals in the Military, Political, or Financial Departments, bearing on questions of Military Finance, and all proposals in the Public Works Department for expenditure (other than that on ordinary repairs), on Military Public Works, shall be sent for opinion and report to the Military Finance Department before the orders of the Governor General in Council are taken upon them.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 123.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 16th November 1860.

READ a letter from the Secretary to the Government of the North-Western Provinces, No. 252A., dated the 6th instant, with its enclosure, on the subject of a reference connected with the Income Tax.

Read again the Orders of this Department dated the 12th October last, published in the *Calcutta Gazette* in Notifications Nos. 88 and 89 of the same date.

RESOLUTION.—In the Resolution of this Department dated the 12th ultimo, published in the *Calcutta Gazette* in Notification No. 89 of the same date, it was decided in reply to a question from the Military Department whether, “if Hospital Apprentices be held liable to the Tax, the value of rations or compensation in lieu thereof is to be reckoned as part of the pay,” that when these Officers are serving with any of the Forces they are exempt, and when serving as Assistants to Civil Surgeons they are liable to the Income Tax.

Referring to the principle laid down in the above-mentioned ruling, the Lieutenant-Governor of the North-Western Provinces enquires whether the Compensation allowed in lieu of rations to Soldiers and Non-Commissioned Officers in the Department of Public Works is subject to the Tax, and he remarks—“As the Public Works Department and the Subordinates of the Department can never, without being detached from it, be engaged in Military duties, it follows, His Honor presumes, that the Compensation for rations here alluded to is subject to duties under Act XXXII. of 1860.”

The question submitted by the Lieutenant-Governor has not, the Governor General in Council observes, been distinctly decided by the Government, but under the general ruling quoted in the

Military Subordinates in the margin, and contained in the letter incomes are 200 Rupees a year and from this Department upwards, are liable to the Tax. ment to the Government of Fort Saint George, No 10137, dated the 12th ultimo, which was published in the Notification No. 88 of the same date, the view taken by the Lieutenant-Governor appears to His Excellency in Council to be correct.

ORDER.—Ordered, that a copy of the above Resolution be furnished to the Government of the North-Western Provinces, with reference to it letter noticed above.

Ordered also, that a copy of the Resolutions be published in the *Calcutta Gazette* for general information and guidance.

No. 298.

Extract from the Proceedings of His Excellency the Governor General in Council in the Military Department, under date the 9th November 1860.

No. 684.

TO THE SECY. TO THE GOVT. OF INDIA,
MILITARY DEPARTMENT.

Fort William, the 1st November 1860.

SIR,—I HAVE the honor to solicit the orders of Government as to whether Native Commissioned

Officers, in the receipt of emoluments equal to or in excess of the Pay and Allowances of a Captain of Infantry, are liable to Income Tax.

2. I make this enquiry consequent on a reference made by the Pay-Master, Hyderabad Contingent, relative to the Ressaldar Majors of the 1st and 4th Regiments of Cavalry, whose emoluments are noted in the margin.

Ressaldar Major's Pay.	Order of British India	Total.	the Pay-Master, Hyderabad Contingent,
1st Cavalry . 413-3-7	31	414 3 7	
4th „ „ 413-3-7	62	475-3 7	

I have, &c.,
(Sd.) J. HANNYNGTON, *Lieut.-Col.*,
Offg. Military Auditor-General.

ORDERED, that a copy of the foregoing be forwarded to the Financial Department for consideration and orders.

(True Extract)
(Sd) R. J. H. BIRCH, *Major-Genl.*,
Secy. to the Govt. of India.

No. 121.

FORT WILLIAM, FINANCIAL DEPARTMENT.

The 16th November 1860

It appears to His Excellency the Governor General in Council that the Native Commissioned Officers referred to in the above letter from the Officiating Military Auditor General must be held to be liable to Income Tax.

ORDERED, that a copy of the above be sent to the Military Department for information, with reference to Extract from that Department No. 298, dated the 9th instant.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 17th November 1860.

No. 1141 of 1860.—His Excellency the Governor General of India in Council is pleased to direct that the Office of Presidency Pay-Master, which, under existing Rules, is required to be vacated on promotion to Lieutenant-Colonel, shall be removed from Class V. and placed under Class

IV. in Government General Order No. 489 of the 10th June 1853, regulating the tenure of Staff employments.

Fort William, the 19th November 1860.

No. 1142 of 1860.—The under-mentioned Non-Commissioned Officer is admitted to Pension as specified opposite to his name:—

Serjeant Major John Stroud, of the 9th Battalion Artillery	} 2s. 6d. per diem, payable in Europe.
...	

R. J. H. BIRCH, *Major-Genl.*,
Secy. to the Govt. of India.

Fort William, the 20th November 1860.

No. 1143 of 1860.—Captain and Brevet Major A. D. Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General, is allowed leave of absence for one month, from such date as he may avail himself of it, to visit the Presidency, preparatory to applying for leave of absence on Sick Certificate to Europe, under the new Regulations.

No. 1144 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Captain and Brevet Major Arthur Davies Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General	} For fifteen months, under the new Regulations.
...	

No. 1145 of 1860.—The following Order, issued by the Government of Bombay, is confirmed:—

No. 626, dated 6th November 1860.—Granting leave of absence to Europe, on Medical Certificate, to Sub-Conductor C. Montague, of the Bengal Sappers and Miners	} For two years.
...	

No. 1146 of 1860.—Jemadar Hoolass, of the Corps of Sappers and Miners, is permitted to resign the Military Service, in order to his employment in the Canal Department.

No. 1147 of 1860.—The following Promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
47th Regiment N. I.	Jemadar Fuequeerah Ram	Subadar	19th April 1858.	Matadeen Pandey, deserted.
	" Ramjeawun Sing	Ditto	22nd Oct. 1858	Davideen Tewarey, deceased.
	" Mohun Singh	Ditto	1st May 1860.	Rambuccus Misser, invalided.
	" Sheikh Kurmally	Ditto	Ditto	Shumshair Khan, invalided.
	" Ramjeawon Tewary	Ditto	Ditto	Tegally Khan, invalided.
65th Regiment N. I.	" Auchumbhit Singh	Ditto	Ditto	Runglall Singh, invalided.
	Havildar Besasur Tewary	Jemadar	Ditto	Mohun Singh, promoted.
	" Bhyro Ojah	Ditto	Ditto	Sheikh Kurmally, promoted.
	" Pirthee Sing	Ditto	Ditto	Ramjeawon Tewary, promoted.
	" Mahomed Ally Khan	Ditto	Ditto	Auchumbhit Singh, promoted.
10th Regiment Punjab Infantry	Jemadar Mahboob Sha	Subadar	26th Ditto	Sahadut Khan, struck off.
	Havildar Khooshial Sing	Jemadar	Ditto	Mahboob Sha, promoted.
	Jemadar Peer Bux	Subadar	23rd Jan. 1859.	Emam Bux, deceased.
14th Ditto.	Havildar Painsa Khan	Jemadar	Ditto	Peer Bux, promoted.
	" Anoor Singh	Ditto	1st Feb. 1859.	Brigloll, discharged.
21st Local Regiment, or Hill Rangers	" Jaitoo Domnah	Ditto	21th Aug. 1860.	Dooleh Coodow, deceased.
2nd Regiment of Sikh Irregular Cavalry	Jemadar Futteh Singh	Naib Ressaldar	6th April 1860.	Muridan Ali Khan, appointed Woor die Major.
14th Ditto	Naib Ressaldar Bussawah Sing, transferred from the 2nd Punjab Cavalry	Appointed Ressaldar	9th Oct. 1858.	To complete the Establishment.
5th Irregular Cavalry	Ressaidar Gouse Mahomed Khan	Ressaldar	1st May 1860.	Mobariz Khan, invalided.
	Naib Ressaldar Mahomed Uslum	Ressaidar	Ditto	Gouse Mahomed Khan, promoted.
	Jemadar Mohib Ally Khan	Naib Ressaldar	Ditto	Nusseeroola Khan, invalided.
	" Juggutt Singh	Ditto	Ditto	Mahomed Uslum Khan, promoted.
	Kote Duffadar Gyadeen	Jemadar	Ditto	Mohib Ally Khan, promoted.
	" Gopal Singh	Ditto	Ditto	Juggutt Singh, promoted.
Alexander's Horse	Naib Ressaldar Meer Ultraf Ally	Ressaidar	23rd July 1860.	Meer Ameer Ally, resigned.
	Jemadar Shaick Kummuroodeen	Naib Ressaldar	Ditto	Meer Ultraf Ally, promoted.
Regt. of Beares Horse	Ressaidar Mohamed Moortuza Khan	Ressaldar	1st Oct. 1859.	To complete the Establishment.

CORPS.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Regt. of Benares Horse	Mohumed Bahadoor Ally Khan ...	Appointed Ressaidar ..	28th June 1858.	To complete the Establishment
	Abdool Rheiman Khan ...	Ditto ..	1st Aug. 1858.	
	Thomas Harling ...	Ditto ..	10th Jan. 1859.	
	Jehangeer Khan ...	Appointed Naib Ressaldar ..	1st Nov. 1858.	
	Ally Hossein ...	Ditto ..	10th Jan. 1859.	
	Jemadar Jewun Khan, late of the 11th Irregular Cavalry ..	Naib Ressaldar ..	12th Feb. 1860.	
	„ Kurruck Sing ...	Ditto ..	1st Oct. 1858.	
	Zukaoolah Khan ...	Appointed Jemadar ..	10th Jan. 1859.	
	Kote Duffadar Shaebaz Khan ...	Jemadar ..	1st Oct. 1858.	
	„ „ Ali Mohumed Khan	Ditto ..	12th Feb. 1860.	
Fane's Horse	Duffadar Aeber Khan, late of the 11th Irregular Cavalry ..	Naib Ressaldar ..	Ditto ..	To fill existing vacancies.
	Jemadar Gun lah Sing ...	Ditto ..	19th Aug. 1860.	
	„ Nidhan Sing ...	Ditto ..	Ditto ..	
Murray's Jât Horse.	„ Dulthumun Sing ...	Ressaldar ...	10th May 1860.	Pirthee Sing, resigned. Dulthumun Sing, promoted.
	Kote Duffadar Bissun Sing ...	Jemadar ..	Ditto ..	

Alteration of Rank with reference to Government General Order No. 1595, dated 29th November 1859 :—

CORPS.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Extra Goorka Regt. ...	Havildar Bulleeh Thappa ...	Subadar ..	21th May 1857.	To complete the Establishment
	„ Jugbeer Khuttrie ...	Ditto ..	7th May 1859.	
	„ Kurbeer Pandee ...	Ditto ..	13th June 1859.	

No. 1148 of 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names :—

Captain A. L. Nicholson, of the 64th Regiment Native Infantry, on leave to Sea for three months. Government General Order No. 1045 of the 23rd October 1860 ...

Governor Higginson, 4th November 1860.

Captain and Brevet Lieutenant-Colonel H. F. Dunsford, C. B., of the 59th Native Infantry, on leave for fifteen months. Government General Order No. 1071 of the 29th October 1860 ...

Lieutenant J. Lampen, of the 11th Madras Native Infantry, on leave for fifteen months. Government General Order No. 1094 of the 6th November 1860 ...

Nubia, 10th November 1860.

Lieutenant J. W. Daniell, of the 1st European Bengal Fusiliers, on leave for two years. Government General Order No. 1047 of the 23rd October 1860 ...

Lieutenant A. H. B. Bruce, of the 13rd Regiment Native Infantry, Executive Engineer, 4th Division, Grand Trunk Road, on leave for two years. Government General Order No. 1071 of the 29th October 1860 ...

Lieutenant C. J. Durand, of the 14th Regiment Native Infantry, on leave for fifteen months. Government General Order No. 1071 of the 29th October 1860 ...

Lieutenant G. F. Smith, of the 3rd European Light Cavalry, Adjutant of the 4th Seikh Irregular Cavalry, on leave for eighteen months. Government General Order No. 1081 of the 2nd November 1860 ...

Assistant Surgeon H. W. Spry, of the Medical Department, on leave for two years. Government General Order No. 1086 of the 5th November 1860 ...

Nubia, 10th November 1860.

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 281.

Fort William, the 17th November 1860.

Promotions.—His Excellency the Governor General in Council is pleased to make the following Promotions to fill vacancies in the Department of Public Works :—

To be Executive Engineers of the 2nd Class.

Campbell, Mr. C. J., c. E.	... Delhi Division.
Dodd, Mr. G. N.	... Agra and Bombay Road.
Moss, Mr. T.	... Assistant to the Chief Engineer and Assistant Secretary to the Government, N. W. P., in the P. W. D.

To be Executive Engineers of the 3rd Class.

Anderson, Mr. Clinton	... Cawnpore Division, Ganges Canal.
Bayly, Captain A. R., H. M.'s 88th Foot	... 2nd Division, Lahore and Peshawur Road.
Davies, Captain F. J., 58th N. I.	... Huzara Division.
Newmarch, Lieutenant G., Engineers	... Assistant to Chief Engineer, Punjab.
Pollok, Lieutenant F. T., 8th Madras N. I.	... Toungchoo Division (temporarily while employed in the Pegu Circle.)
Sandilands, Captain E. N., H. M.'s 8th Foot.	... Attock Division, Lahore and Peshawur Road.

To be Executive Engineers of the 4th Class.

Chisholm, Mr. R. F., c. E.	... Patna Division.
Clarke, Mr. R. J.	... 5th Division, Grand Trunk Road.
Martin, Captain J. R., Artillery	... Allahabad Division.
Palmer, Mr. E. C.	... Baree Doab Canal.
Prince, Mr. H., c. E.	... Iron Bridge Yard.
Thomson, Captain D., Artillery	... Khewra Salt Mines.

To be Special Assistant Engineers.

Pean, Mr. L. B.	... 11th Division, Lahore and Peshawur Road.
Scott, Mr. H.	... 2nd Division, Lahore and Peshawur Road.
Willcocks, Lieutenant W., Unattached List	... Eastern Jumna Canals.

To be Assistant Engineers of the 1st Class.

Blair, Lieutenant H. F., Engineers	... Kohat Division.
Knowles, Mr. T. W.	... 1st Division, Lahore and Peshawur Road.
Lambert, Lieutenant P., Engineers	... 9th Division, Grand Trunk Road.
Owen, Captain A. W., 11th N. I.	... Agra Division.
Swetenham, Lieutenant G., Royal Engineers	... Lucknow Division.

To be a Supervisor.

Whiting, Serjeant J., Sappers and Miners	... Saugor Division.
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To be Assistant Supervisors.

Fleming, Mr. J.	... Allahabad Division.
Mole, Serjeant J., Artillery	... Delhi Division.
Taylor, Serjeant W. (2nd), Artillery	... Bareilly Division.

To be Overseers.

Beery, Serjeant R., Artillery	... Upper Sirhind Division.
Lechy, Serjeant M., Artillery	... Agra Division.
Moolchand Baboo	... 1st Division, Great Deccan Road.
Stevens, Mr. J.	... Gonda Division.

C. H. DICKENS, Captain,
Offg. Secy. to the Govt. of India.

No. 282.

Fort William, the 12th November 1860.

Posting.—Overseer Serjeant W. Jackson (on leave) is transferred from Pegu to the North-Western Provinces.

No. 283.

Promotion.—Lieutenant E. C. Garstin, of the 29th Regiment Native Infantry, Probationary Assistant Engineer, 4th Division, Baree Doab Canal, is promoted to the grade of Assistant Engineer, 2nd Class.

No. 284.

Leave of Absence.—Her Majesty's Secretary of State for India in Council has intimated that Mr. W. O'Neill, c. E., Special Assistant Engineer, has been granted an extension of leave for six months, on Sick Certificate, from the 29th June last, the date of the expiration of his original leave.

A. G. GOODWYN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6187.

APPOINTMENTS.—The 3rd November 1860.—Baboo Kirteenath Kandya Phookun to be Sudder Ameen of Burpettah.

Baboo Jadooram Burroah to be Sudder Ameen of Dibrooghur.

Baboo Mohun Chunder Burroah to be Moon-siff of Luckimpore.

Moonshee Kefyutoollah, Moonsiff of Sibsagar, is vested with the powers of a Sudder Ameen in that District.

The 15th November 1860.—The Reverend W. Spencer to be a Member of the Committee for the management of the Charitable Hospital and Dispensary at Howrah.

Baboos Ramnarain Samoodah and Nobin Krishna Sircar to be Members of the Local Committee of Public Instruction at Bancoorah.

The 17th November 1860—Mr. W. Smith, Deputy Magistrate and Deputy Collector of Purneah, is transferred to Bhaugulpore, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854.

Mr. W. Meyers, Deputy Magistrate and Deputy Collector of Bhaugulpore, is transferred to Purneah, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807.

LEAVE OF ABSENCE—*The 17th November 1860.*—The privilege leave for two months granted by the Lord Bishop of Calcutta to the Reverend W. Spencer, Chaplain of Howrah, is confirmed.

W. S. SEYON-KARR,
Offg. Secy. to the Govt. of Bengal

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.
No. 2769A.

Camp Mynthe, the 1st November 1860.

It is hereby Notified that all Convicts (except those convicted of murder and thuggee) who escaped from Jail during the outbreak of 1857, and are still at large in the North-Western Provinces, and who shall now surrender themselves to any Magistrate or Police Officer, on or before the 1st January 1861, shall receive a remission of punishment to the extent of from one-fourth to one-half of the unexpired portion of their sentences.

No. 2801A.

Camp Rajhera, the 3rd November 1860.

The Principal Sudder Ameen of Furruckabad having obtained leave for the Dusserah Vacation will make over charge of the Current duties of the Judge's Office to Mr. Robertson, the Assistant Magistrate of the District, for the period of his absence.

No. 2815A.

Camp Gunwah, the 5th November 1860.

The Lieutenant-Governor is pleased to make the following appointments:—

Mr. W. Roberts to be Civil and Sessions Judge of Shahjehanpoor.

Mr. W. Wynyard to be Civil and Sessions Judge of Saharanpoor.

Mr. R. Spankie to officiate as Civil and Sessions Judge of Furruckabad.

No. 2818A.

The Notification No. 2525A., dated 25th September 1860, appointing Mr. H. P. Fane, on being relieved of the Shahjehanpoor Judgeship, to officiate as Civil and Sessions Judge of Agra, is cancelled.

Mr. Fane will continue to officiate as Civil and Sessions Judge of Shahjehanpoor, until further orders.

No. 2821A.

Mr. Alexander Ross, Officiating Commissioner of Agra, when relieved, will officiate as Civil and Sessions Judge of Agra.

No. 2824A.

Camp Anoopshuhur, the 6th November 1860.

The following Extract, No. 1327, from the Proceedings of His Excellency the Governor General in Council in the Military Department, under date the 29th September 1860, is published for the information and guidance of Officers of Her Majesty's Indian Military Forces, who are in the Commission of the Peace:—

From the Secretary to the Government of India, Military Department, to the Adjutant General of the Army,---(No. 1323, dated Fort William, the 29th September 1860.)

SIR,—With reference to your letters, as per No. 1555, dated 27th August 1860 margin, and to the correspondence there-
No. 1402, dated 31st August 1860. with submitted, having reference to the

refusal of the Deputy Commissioner of Jubbulpore to attest European Soldiers who desire to enlist or to renew their service, on the grounds that, being a Military Officer, it was not lawful for him to do so, I am desired to acquaint you, for the information of His Excellency the Commander-in-Chief, that, notwithstanding the provisions of the 51st Section of the Annual Mutiny Act 1860, it is lawful for any Officer of Her Majesty's Indian Military Forces to enlist and attest for those Forces.

The power to do so is conferred by Section XLVIII. of Acts XX. and XXI. Vic. Cap. LXVI. (Mutiny Act, East Indies, 1857) upon all Justices of the Peace, or Magistrates in British India, whether Officers of the Army or not. That Act remains in full force, and there is nothing in the 51st Section of the Annual Mutiny Act of 1860 which repeals this particular provision of the Act of 1857. There can be no doubt, therefore, that, in India, Officers of Her Majesty's Indian Military Forces, being properly qualified as Justices of the Peace or Magistrates, may lawfully enlist men for those Forces.

With reference, however, to Section II. of the Annual Mutiny Act, and to Section II. which declares all the provisions of the Act to apply to all Commissioned Officers, other than Officers of Her Majesty's Indian Military Forces, it is not considered that Officers of Her Majesty's British Army, even though they be similarly qualified as Justices of the Peace or Magistrates, can lawfully enlist or attest men for either Army. Section XLVIII. Acts XX. and XXI. Vic. Cap. LXVI. Indian Mutiny Act of 1857.

XLVIII. It shall be lawful for any Justice of the Peace or Magistrate, or person exercising the Office of a Magistrate within the Territories under the Government of the East India Company, or within any of Her Majesty's dominions abroad, and for any person holding the Office of British Resident, or performing the duties of such Office within the Territories of any Foreign State, to enlist and attest any persons desirous of enlisting, or any Soldiers or others desirous of re-enlisting into the service of the said Company, and all such persons shall have the same powers in that behalf as, by the Mutiny Act, passed in the present year for Her Majesty's Forces, are given to Justices in the United Kingdom for the purposes of enlistment and attestation.

ORDERED, that a copy of the above be transmitted for information to the Government, North-Western

tern Provinces, with an intimation that it has been determined that for the present no more men shall be enlisted or attested for Her Majesty's Indian Military Forces.

No. 1402.

The 6th November 1860.

Leave of absence for fifteen months, on Medical Certificate, is granted to Mr. M. B. Thornhill, Civil and Sessions Judge of Mirzapoor, to visit England, together with the usual preparatory leave, to enable him to reach the port of embarkation, from the 1st December next. Mr. Thornhill will make over charge of his Office to the Principal Sudder Ameen.

No. 1404.

The 7th November 1860.

The following Tehseeldars of the Futtehpore District are invested with the ordinary powers of an Assistant Magistrate, as described in Section XX. Regulation IX. of 1807 :—

Abdoollah Khan, Tehseeldar of Kullianpore
Seetaram, " " Khaga.

No. 1407.

The 9th November 1860.

Mr. D. M. Gardner, Assistant to the Magistrate and Collector of Agia, is vested with the special powers described in Clause 3, Section II. Regulation III. of 1821, subject to his passing the usual Examination in April 1861.

No. 1408.

The 10th November 1860.

The usual preparatory leave of absence is granted to Mr. C. G. Spelling, Assistant to the Magistrate and Collector of Furruckabad, to enable him to reach the port of embarkation, in order to proceed to Europe, on the leave granted to him in Orders dated 6th ultimo, No. 1268.

REVENUE DEPARTMENT.

No. 1340A.

Nynee Tal, the 25th September 1860.

The " Rules for the grant of Waste Land," dated the 25th November 1848, are published for general information, with certain modifications, which have been introduced :—

Rules regarding the grant of Waste Lands belonging to the Government in the North-Western Provinces.

1. The total area of any one grant is not to exceed 5000 acres of culturable land.

2. No grant will be made till the land has been surveyed and mapped, and until it has been determined how much of the area is culturable and how much is unculturable. The facts thus determined will not be open to future question by the grantee.

3. The assessment will be levied on three-fourths of the culturable area included in the grant. The unculturable and one-fourth of the culturable area will be at the disposal of the grantee during the period of the lease, if he fulfil the terms of the grant, and on the expiration of the lease the whole grant will be considered his property, to be held

on the same terms as other land paying Revenue to Government.

4. The demand of the Government will be fixed according to the following scale, the maximum being reached in the twenty-fifth year of the lease, which will be for fifty years.

5. Scale for the assessment of 100 acres of assessable area, or (inclusive of the one-third allowed free of assessment) for 133½ acres of culturable land.

First three years	...	Free.
Fourth year	...	1 Rupee.
Sixth "	...	5 Rupees.
Tenth "	...	20 "
Fifteenth "	...	40 "
Twentieth "	...	60 "
Twenty-fifth "	...	75 "

6. The right of the public to roads in the grant shall not be interfered with. The grantee shall also pay one per cent on the Government Jinnma for keeping up the public roads, but he shall not thereby have any claim for assistance in the maintenance of private roads in the grant.

7. If no commencement be made to clear the land within the second year of the lease the grant shall be void, and the land shall be resumable by the Government, who may dispose of it as they think proper.

8. If one-tenth of the whole assessable area be not cleared and cultivated within the first five years, the uncultivated portion of the grant shall be at the disposal of the Government.

9. If one-fourth of the whole assessable area be not cleared and cultivated in ten years, the uncultivated portion of the grant shall be at the disposal of Government.

10. If one-half of the whole assessable area be not cleared and cultivated in fifteen years, the uncultivated portion of the grant shall be at the disposal of the Government.

11. If three-fourths of the whole assessable area be not cleared and cultivated in twenty years, the uncultivated portion of the grant shall be at the disposal of the Government.

12. Thus, in a grant of 133½ acres of culturable land (that is of 100 assessable acres) the graduation will be as follows, viz. :—

At close of 5th year	...	10½ acres.
" " 10th "	...	20 "
" " 15th "	...	50 "
" " 20th "	...	75 "

13. Whenever, under the 8th, 9th, 10th, and 11th Clauses, the uncultivated portion of a grant is at the disposal of the Government, the cultivated land, with one-third as much again of culturable land, which the Government may see fit to annex, shall be formed into a new grant, and left in the hands of the grantee. The terms on which this grant is to be held shall be calculated according to the rates in paragraph 5. The grant thus formed shall have its boundaries marked, and shall be surveyed and mapped as a separate Mehal or Estate, settled for fifty years from the date of the original grant.

14. In order to ascertain that the conditions in Clauses 7, 8, 9, 10, and 11 have been fulfilled, the Government shall be at liberty any time to measure the grant; and, if the stipulated portion of the assessable area is not then found to have been cleared and cultivated, the Government will be at liberty to enforce the penalties.

15. The cultivated portions of grants, made under these Rules, will be considered Khalisah Mehals, i. e. Estates paying Revenue to Govern-

ment, and will be subject to all the conditions attached by law to such tenures. The grantees will be considered as the Proprietors of such Mehals or Estates, and subject to all the liabilities legally attaching to such persons.

16. The grant is considered only as conveying a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but not as giving a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them so long as they do not trespass upon, or otherwise injure, the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit at any future time to impose.

17. For the preservation of the public peace it shall be incumbent on the grantee to maintain a Chowkedar for every sixty houses or families resident on the grant. The Chowkedar shall receive for his support either five acres of good cleared land rent-free, or a monthly money allowance of not less than Rupees 2½. For every three Chowkedars there shall also be maintained, at the expense of the grantee, a Goryt or reporter, with a Jagheer of not less than three acres of good cleared land, or a monthly allowance of not less than Rupees 2.

18. It shall be incumbent on the grantee to erect and maintain, wholly or partly at his own expense, permanent landmarks, shewing the boundaries of the grant.

19. The Government reserves the right, which it everywhere possesses, over all running streams of water, whether for purposes of irrigation or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of the Government.

20. Grants of land on the above terms, as they are applied for, will be put up to public competition, and will be assigned to the highest bidder, or to the applicant, without any premium being demanded, if there be no bid or offer made by another person.

Form of Warrant for Grants of Land.

Know all men by these presents that the Hon'ble the Lieutenant-Governor of the North-Western Provinces has been pleased to confer on ———, his Heirs, Executors, Administrators, and Assigns, the grant of a tract of Waste Land, measuring British statute acres ———, situate in ———, to be holden by him on the conditions hereafter stated, that is to say, for the first fifty years on the following Conditions:—

1. The grant is to clear three-fourths of the whole assessable area of the tract within the period of twenty years, according to the under-mentioned proportions, ——— acres of irremediably barren land, and the remaining ——— acres of culturable land, being left at the disposal of the grantee, if the Conditions be fulfilled.

2. If no commencement be made to clear within the second year the settlement is to be void,

and the grant resumable by Government, who may dispose of it as they think proper.

3. If ——— acres be not cleared and cultivated within the first five years, the uncultivated land is to be at the disposal of Government.

4. If ——— acres be not cleared and cultivated in ten years, the uncultivated land is to be at the disposal of Government.

5. If ——— acres be not cleared and cultivated in fifteen years, the uncultivated land is to be at the disposal of Government.

6. If ——— acres be not cleared and cultivated in twenty years, the uncultivated land is to be at the disposal of the Government.

7. The grantee is to pay according to the Kistbundies in use, in the following yearly Jummas, viz:—

Years, Fuslee.	Jumma.	Years, Fuslee.	Jumma.
1st or	Nil.	11th or	
2nd	Nil.	12th	
3rd	Nil.	13th	
4th		14th	
5th		15th	
6th		16th	
7th		17th	
8th		18th	
9th		19th	
10th		20th	
11th		21st	
12th		22nd	
13th		23rd	
		24th	
		25th	
		26th	
		27th	
		28th	
		29th	
		30th	

8. The right of the public to roads in the grant is not to be interfered with. The grantee is to pay a contribution of (1) one per cent per annum on the amount of his Jumma for the year, in lieu of all demands of the State for aid in repairing the highroads. The grantee will have no claim on the Government for making or repairing private roads.

9. The standard of measurement is to be the British acre, consisting of 4,840 square yards, and the Government shall be at liberty at any time to measure the land, with the view of ascertaining that the Conditions respecting the clearance of the specified portion of land by each of the specified periods have been fulfilled.

10. The grantee is to erect permanent boundary-marks round his grant, and to keep them in a state of repair.

11. The cultivated portion of the grant is to be considered a Khalisah Mehal, i. e. an Estate paying Revenue to Government, and subject to all the conditions attaching by law to such tenures. The grantee is to be considered during the currency of the lease as the Proprietor of such Mehal or Estate, and subject to all the liabilities legally attaching to such persons.

12. This grant conveys a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but does not give a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them, so long as they do not trespass upon or otherwise injure the cultivated portion of the land. Where no customary right to such product exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit any future time to impose.

13. For the preservation of the public peace, the grantee shall, on the requisition of the Magistrate, maintain a Chowkedar for every sixty houses or families resident on the grant. The Chowkedar shall receive for his support either five acres of good cleared land rent free, or a monthly money allowance of not less than Rupees 2-8 for every three Chowkedars, there shall also be maintained at the expense of the grantee a goryt or reporter with a Jagheer of not less than three acres of good cleared land, or a monthly allowance of not less than Rupees 2.

14. The Government reserves the right which it everywhere possesses over all running streams of water, whether for the purposes of irrigation or navigation, and whenever it sees fit can assume the control of the waters and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of the Government.

15. The lands included in this grant are shewn in the subjoined Table:—

Name of Grant	Name of Grantee.	Total Area in Acres	Deduct irretrievably lost Acres.	Remaining useful area Acres	Deduct one fourth as apportioned by Government	Area to be engaged for

Boundaries ——— North.
East.
South.
West.

And provided the said conditions be well and truly fulfilled, then, from and after the lapse of the said term, the lands are to be holden on the same conditions and subject to the same rules and regulations as all other landed tenures paying Revenue to the British Government in the North-Western Provinces.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces, dated at this day of in the Year of Our Lord, One Thousand Eight Hundred and

Examined and registered as No. in the Secretary's Office, Revenue Department, North-Western Provinces.

Secretary to Government,
Assistant to Secretary. A. H. P.

Instructions to Surveyors in making allotments of Waste Lands for grants.

1. The whole tract belonging to Government and to be allotted must be surveyed in one circuit, so as to secure a correct and well-defined boundary.

2 The whole tract must then be divided into allotments, each of which shall be about 5,000 acres in size. In effecting these natural boundaries are to be followed as much as may be possible, and exertions must be made to assign to each allotment lands of nearly similar productiveness. A moderate

portion of unculturable land in excess of the prescribed total of 5,000 acres may be given, in order to render an allotment compact, or to round off a boundary.

3. Temporary boundary marks must be thrown up of earth, stone, or wood, as may be most convenient, at the places where permanent marks will hereafter have to be erected; and all these marks should be shown on the Map, in some appropriate manner.

4. The land in each allotment must then be classed as culturable or unculturable, according to the general estimate of similar land in the vicinity, which may be at the time cleared and occupied.

5. The several allotments thus formed must be surveyed and numbered and a list made, giving the number and boundaries of each, and its culturable and unculturable area.

6. A Map of each allotment must be furnished bearing its distinguishing number. The Map must be on the scale of four inches to the mile, and will shew the boundary marks, the culturable and unculturable area, the open and forest land, the course of streams, roads, pathways, &c.

7. A Map must be furnished of the whole tract, on a scale of one inch to the mile, shewing the boundaries of each allotment and its number, with the general geographical features of the country.

No. 152A.

See Tal, the 18th October 1860

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the parts of the Mynpoory District specified opposite to their names respectively:—

Rughabans Shoy, Tehsildar of Bhogoon	In the Tehseel Divisions of Mynpoory and Moostafind, the City of Mynpoory excluded.
Mr. W. Martin, Head Clerk, Collector's Office	In the 3rd Sub Division, comprising the two Tehseel Divisions of Kurhal and Shekondal

No. 152A.

The Tehsildars of the Mynpoory District are appointed Ex-Officio Assessors for the execution of Act XXXII. of 1860 in respect of assessments upon profits arising from land within their respective jurisdictions.

No. 1182A

See Mynpoory, the 31st October 1860

Mr. Vaughan, Tehsildar in the District of Gonnekpoor, is appointed to act as Deputy Collector for Settlement duties in that District.

No. 1191A.

Mr. Sturt, Deputy Collector of Azimgurh, is transferred to Jaboun, and Mr. Dyce, Deputy Collector of Jaboun, is transferred to Azimgurh.

No. 207A.

Camp Mynpoory, the 1st November 1860.

Syud Ahfad Hossein, Tehsildar of Rehlee, is appointed to act as an Extra Deputy Collector, for the purpose of the Income Tax Act, in the District of Saugor.

No. 208A.

The following Officers of the Saugor District are appointed to be Assessors, under Act XXXII. of 1860, within the limits of the Tehseels specified opposite to their names:—

Mehndee Hossein	...	In the Tehseel of Saugor.
Syud Murad Imam	...	In the Tehseel of Khorar.
Mahomed Allee	...	In the Tehseel of Benaika.

No. 212A.

Camp Sumbhul, the 2nd November 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Moradabad :—

Nund Kishore, Superintendent of Roads, for Pergunnah Bilharee, under Schedules 2 and 41, the Tehseeldar of the Pergunnah under Schedule 1.

Kewul Kishen, Tehseeldar of Pergunnah Husunpoor.

Sookhbasee Lall, Tehseeldar of Pergunnahs Kasheepoor and Thakoordwara.

Abdool Hadee, in Pergunnah Amroha.

Mahomed Allee, Peshkar of Moradabad, in the Town of Sumbhul, under Schedules 2 and 4, the Tehseeldar of Sumbhul acting as Assessor, under Schedule 1.

No. 213A.

Camp Sumbhul, the 2nd November 1860.

Moulvee Abdool Hadee, Officiating Tehseeldar of Amroha, is appointed to act as an Extra Deputy Collector, for the purposes of the Income Tax Act, in the District of Moradabad.

No. 229A.

Camp Rajhera, the 3rd November 1860.

Mr. Warnes, Tehseeldar of Nursingpoor, and Mehal Chund, Tehseeldar of Gururwah, in the District of Nursingpoor, are appointed to be Assessors under Act XXXII. of 1860, within their respective Circles.

The two Acting Tehseeldars of Nursingpoor and Gururwah are appointed to be Ex-Officio Assessors, in respect of duties chargeable on profits derived from land.

No. 234A.

Lieutenant G. Wheeler, Cantonment Joint Magistrate, is appointed to be an Assessor, under Act XXXII. of 1860, within the limits of the Cantonments of Jhansie.

No. 242A.

Camp Gururwah, the 5th November 1860.

Each of the Tehseeldars of the Goruckpoor District is appointed to be an Assessor in his own Circle, under Act XXXII. of 1860.

No. 246A.

The under-mentioned are appointed to be Assessors, under Act XXXII. of 1860, in the District of Agra, for the Circle specified opposite their names :—

Mohomed Hossein, Tehseeldar of Ferozabad	{ In the Pergunnahs of Khudawalee and Ferozabad.
Mr. Munroe, Customs Patrol	{ In the Pergunnahs of Huzoor Tehseel Pinahut, Futtehabad, and Irradutnuggur.

Ishad Allee, Tehseeldar of Pinahut	{ In the Pergunnahs of Furrab, Futtehpoor Sikrie, and Khyragurh.
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Mr. Sandford	{ In the Cantonment of Agra.
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Mr. Kennedy, Customs Patrol	{ In the City of Agra.
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No. 880.

The 7th November 1860.

Mr. Henry Le Poer Wynne, Assistant to the Magistrate and Collector of Goruckpoor, is invested with the powers of a Deputy Collector, under Act X. of 1859.

No. 882.

The 9th November 1860.

Mr. R. H. Middlemass, Assistant to the Magistrate and Collector of Allahabad, is invested with the powers of a Deputy Collector, under Act X. of 1859.

No. 884.

The 10th November 1860.

Privilege leave of absence, from the 15th to the 23rd October 1860, is granted to Mr. W. Munton, Deputy Collector of Nursingpoor, under Section VII. of the Uncovenanted Leave Rules.

PUBLIC WORKS DEPARTMENT.

No. 1914A.

Camp Mooradabad, the 31st October 1860.

Mr. D. A. Cameron, Deputy Collector and Deputy Magistrate of Nursingpoor, is appointed a Member of the Road and Ferry Fund Committee of that District.

No. 1968A.

Camp Rajhera, the 3rd November 1860.

Messrs. R. Tregear and T. Unsworth have been appointed Members of the Road and Ferry Fund Committee of the Jounpoor District.

No. 2081A.

Camp Iglass, the 13th November 1860.

Leave of Absence.—Eight weeks' preparatory leave of absence is granted to Mr. A. J. L. Perrier, Officiating Executive Engineer, 6th Division, Grand Trunk Road, from 1st December next, or from the date on which he may avail himself of it, to enable him to proceed to Calcutta to appear before the Medical Committee previous to applying for leave to Europe on Medical Certificate.

By Order of the Hon^{ble} the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, Colonel,
Chief Engineer and Secy. to Govt., N. W. P.,
in the Public Works Department

MILITARY DEPARTMENT.

No. 926A.

Camp Anoopshukur, the 6th November 1860.

Notifications.—The latter part of Notification No. 880A., dated the 16th ultimo, appointing Mr. J. Williams, Adjutant of the Saharunpore Battalion, to officiate as Adjutant of the Meerut Division of Military Police, as a temporary arrangement, is hereby cancelled.

No. 928A.

Special leave of absence for six weeks, from the 18th September last, is granted to Lieutenant J. W. W. Costley, Adjutant of the Goruckpore Division of Military Police, under Section XIV. of the Absentee Rules.

Captain J. R. McMullin, the Commandant, will perform the duties of the Adjutant's Office, in addition to his own, during the absence of Lieutenant Costley, or until further orders.

No. 934A.

The 7th November 1860.

Jemadar Busawah Singh, of the 2nd Company of the 2nd Sikh Police Corps, is dismissed from his appointment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.,*
Asst. Mily. Secy. to Govt., N. W. P.

GENERAL DEPARTMENT.

No. 1228A.

Camp Mynathee, the 1st November 1860.

Leave of absence for two weeks is granted to the Reverend S. Lang, Chaplain of Futehgurh, to enable him to join his Station.

No. 1247A.

Camp Anoopshukur, the 6th November 1860.

One month's privilege leave of absence is granted to the Reverend M. D. C. Walters, Chaplain of Landour, from the date on which he may avail himself of the same.

No. 1249A.

The services of the Reverend J. Rose, Chaplain of Banda, are permanently placed at the disposal of the Government of Bengal.

No. 785.

The 7th November 1860.

One month's privilege leave, under Section VII. of the Uncovenanted Leave Rules, is granted to Mr. F. F. DeCruze, Sub-Assistant Surgeon at Alahabad.

No. 787.

The 8th November 1860.

Privilege leave of absence for thirty days is granted to Captain M. J. Vibart, Inspector of the Kumaon Circle, in the Department of Public Instruction, from the date on which he may avail himself of the same.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPPE,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. D. Kirwan, Officiating Superintendent, Indus Canals, has obtained fifteen days' leave, from 1st to 15th November 1860, in extension of the leave granted him in *Punjab Gazette* of the 8th September last, subject to the Uncovenanted Service Leave Rules.

Mr. S. G. Hanna, Assistant Engineer, 2nd Division, Baree Doab Canal, Public Works Department, No. 2092, dated 6th November 1860, has obtained three months' leave, under Section VII. of the Uncovenanted Service Leave Rules, with effect from such date as he may avail himself thereof.

The Reverend H. F. Corbyn has obtained leave from 20th July to 11th August last, both inclusive, in extension of the two months' leave on Medical Certificate granted him in *Punjab Gazette* of the 16th June 1860.

Transfer.—Captain R. R. Adams, Deputy Commissioner, from the Goojrat to the Shahpore District.

Postings.—Mr. W. Stevens, Assistant Engineer, Second Class, is posted to Mooltan as Assistant to the Superintendent of the Inundation Canals in that District, with effect from 24th August last.

Captain J. Fendall, Deputy Commissioner, Third Class, is posted to the Dera Ishmael Khan District, with effect from the date of his promotion.

Erratum.—In Punjab Order No. 1747, dated 20th September last, published in *Punjab Gazette* of the 22nd idem, notifying the posting of Messrs. Lyons, Byrne, and Wright, as Probationary Assistant Engineers, for "Probationary Assistant Engineer," read *Assistant Engineer, 2nd Class.*

R. H. DAVIES,
Secy. to Govt., Punjab.

NOTIFICATION.

The Official designation of the Asylum for Soldiers' Children at Murree is the "HENRY LAWRENCE MEMORIAL ASYLUM," and it is requested that all Officers serving under this Government will be careful to adopt the above designation *in full* when having occasion to refer to the Institution.

By Order,
R. H. DAVIES,
Secy. to Govt. Punjab.

LAHORE, THE 7TH NOVEMBER 1860.

No. 432.—The under-mentioned Sepoys of the 25th or Huzarah Goorkha Battalion, who are discharged the service as physically unfit, are granted Bullock Train Transit as far as Umballah, to enable them to reach their homes:—

Kunmul Sing and Sobha Sing
3rd Regiment Punjab Infantry.
No. 433.—Promotion:—

Rank and Names	To what Rank promoted	From what date.	In whose room
<i>Jemadar</i> Abdoola Khan	Subdar	1st May 1860	Subdar Nowringum Sing, invalided.
<i>Havildar</i> Lall Sing	Jemadar	1st May 1860	Jemadar Abdoola Khan, promoted

3rd Punjab Cavalry.

No. 434.—Transfer.—Supernumerary Ressaldar Punjab Sing, from the 2nd Punjab Cavalry, to fill an existing vacancy.

G. HUTCHINSON, Major,
Offg Secy. to Govt., Punjab,
Military Department.

Orders by the Board of Revenue, Lower Provinces.

No. 1. 13

WITH a view to reduce as much as possible the costs incurred in Rent Suits under Act X. of 1859, it is ordered that, for the present, the practice now in force of issuing single processes of Summons by separate Peons in such Suits be discontinued. All Officers vested with the power of trying Suits under the above Act, are accordingly directed to assign to the same Peon as many Processes as may require to be served about the same time on Residents of the same Village. In such cases the charge for Tulubanaah will of course be distributed by the Court over the several cases to which such Processes may belong.

By Order of the Board of Revenue, Lower Provinces,

H. L. DAMPIER,
Offg. Secretary.

FORT WILLIAM,
The 16th November 1860. }

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, viz:—

Produce of Behar Agency ... Chests 1,220
Ditto of Benares ditto ... „ 560

Total Chests .. 1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 100 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 1 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bond fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates.

should circumstances render it expedient to do so :—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Thursday, 7th March " -	1220	560	1780
Do. Wednesday, 10th April " -	1220	560	1780
Do. Wednesday, 8th May " -	1220	560	1780
Do. Monday, 10th June " -	1220	560	1780
Do. Monday, 8th July " -	1220	560	1780
Do. Monday, 5th August " -	1220	560	1780
Do. Monday, 6th September " -	1220	560	1780
Do. Tuesday, 7th October " -	1220	560	1780
Do. Wednesday, 6th Nov " -	1220	560	1780
Do. Thursday, 5th December " -	1244	601	1845
Total	13444	6201	19645

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

	Chests.	time above-mentioned, the entire quantity of about 21,425*
Behar ...	14,664	Chests of Behar and Benares,
Benares ...	6,761	as above estimated, will be
	21,425	brought to Sale in the usual
		manner; and if they shall

make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above, mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in

Article of the Convention above referred to. “Opium, it is agreed between “the high contracting parties “that, at each of the periodical “Sales of that article, there

“shall be reserved for the French Government, and “delivered upon requisition duly made by the “Agents of His Most Christian Majesty, or by “the persons duly appointed by them, the number “of chests so applied for, provided that such supply shall not exceed three hundred chests in each “year, and the price for the same shall be determined by the average rate at which Opium shall “have been sold at every such periodical Sale, it “being understood that if the quantity of Opium

“applied for at any one time shall not be taken “on account of the French Government, by the “Agents of His Most Christian Majesty, within “the usual period of delivery, the quantity so applied for shall nevertheless be considered as so “much in reduction of the three hundred chests “hereinbefore mentioned. The requisitions for “Opium as aforesaid are to be addressed to the “Governor General at Calcutta, within thirty days “after notice of the intended Sales shall have “been published in the *Government Gazette*.”

By Order of the Board of Revenue,
ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860. }

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, viz. :—

Behar Opium ...	...	...	1,274
Benares ditto ...	...	...	509
Total Chests ...			1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860. }

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

THE General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860. }

No. 2645.

Notification.

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
*Inspector-General of Jails,
Lower Provinces.*

FORT WILLIAM ;
25th October 1860. }

Notification, No. 22.

MR. H. DAVIES, Deputy Collector, received charge of the Monghyr Treasury on the 7th instant.

MR. C. A. BRUCE, Sub-Assistant Commissioner and Deputy Collector, received charge of the Durrung Treasury on the 7th instant.

MR. J. MACKENZIE, Deputy Collector, received charge of the Shahabad Treasury on the 8th instant.

BABOO KUMULAKANT BYSACK, Deputy Collector, received charge of the Midnapore Treasury on the 12th instant.

BABOO RAM COOMAR BOSE, Deputy Collector, received charge of the Dacca Treasury on the 9th instant.

BABOO DUMREE TEWARRY, Officiating Sub-Assistant Commissioner, received charge of the Nowgong (Assam) Treasury on the 3rd instant.

MR. J. M. GEORGE, Sub-Assistant Commissioner, received charge of the Hazareebaugh Treasury on the 16th instant.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM ;
*Office of Acctt., Govt. of Bengal,
The 19th November 1860.* }

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

It is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax No. 2, Church Lane.
2. Treasury of the Collector of the 24-Per-gunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860. }

[2510]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	3 0 7	10 2 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad	8 5 10 0	10 4 5	12 11 0	
20	3011 & 3015	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	12 14 16 0	32 5 5	42 4 4	
21	3016	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah	11 3 13 0	1 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	123 18 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singha, Thannah Dhurhura, Pergunnah Monghyr	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline in Thannah Jaffrah-gange, Pergunnah Monghyr	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto	40 0 8 0	8 0 0	5 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Over and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

বরিক আকিস ১৩ অক্টোবর ১৮৬০ সাল ।
নমাচার দেওয়া যাইতেছে যে আগামি
৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-
এমের এবং তাহার অন্তঃপাতি যে সকল
স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলি-
এমের সুপ্রেম কোর্ট আপন আদালত ঘরে
ওয়ারেটরমিনর এবং এডমাইরেলটি অর্থাৎ
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-
বেন ।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ঘণ্টার সময়
বসিবেক এ বিষয় সকলে অরণ রাখুন ।

C. H. BROWN,
Sheriff.

[2512]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhunganwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore ..	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore ...	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswank ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore ...	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HORN,
Collector.

PATNA COLLECTORATE, }
The 31st October 1860.

Department Public Works.

NOTICE is hereby given, that the following Navigation Tolls will be let to the highest bidder, by Public Auction, on the 26th November 1860, at the Government Bungalow of Moirakah, for the term of one year, commencing on the 1st December 1860:—

1. The Tolls on the Buxee and Gyghatty Navigation Channel, between the Rivers Roopnarain and Damoodah.

2. The Tolls on the Banspattee Navigation Channel, between the Rivers Damoodah and Hooghly.

A Deposit of Rupees (500) five hundred will be made by the highest bidder for each Toll at the time of Auction, with an undertaking on his part to sign the necessary Lease on or before the 1st December 1860.

For further particulars apply to the undersigned.

W. SMITH, C. E.

Executive Engineer, Burdwan Division.

BURDWAN,
The 5th November 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,

Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860. }

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,

Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE; }
Darjeeling,
The 31st October 1860. }

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE, }
7th November 1860. }

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH, }
The 7th November 1860. }

Notice

Is hereby given, that an application has been this day made to the Supreme Court of Judicature at Fort William in Bengal for Letters of Administration to all and singular the Estate and Effects which were of Anthony Hugh Macfarquhar, a British Subject and a Mariner, late of Garden Reach, in the Suburbs of the Town of Calcutta, deceased, to be granted to James Welch, of the Town of Calcutta, Esquire, Officiating Administrator General for the Presidency of Fort William in Bengal.

W. P. DOWNING,
Proctor.

No. 5, COMMERCIAL BUILDINGS, }
Calcutta, 19th November 1860. }

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA, }
The 1st November 1860. }

COPIES OF THE
Report of the Indigo Commission,

TOGETHER WITH
The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the
Calcutta Gazette, Bengal Office, at 8 Rupees per
copy.

Notice.

MR. RICHARD BATTY PARR has authority to sign
for us per procuration from this date. Mr.
EDWARD WALKER continues to sign the Firm as
heretofore.

DICKINSON, BROTHERS & CO.

CALCUTTA, 7, MISSION ROW, }
The 20th November 1860. }

Lost,

THE First Half of a Bank of Bengal Note, No.
10009C., for Co.'s Rs. 50.

Lost,

FIRST HALF of a Bank of Bengal Note, No.
26781B. (colored), for Rupees 25. Payment stop-
ped at the Bank.

Notice.

THE following Table of Rates of Postage to be
levied on Letters addressed to places in Italy is
to be substituted for that circulated with the
Notice published by the Director-General of the
Post Office on the 11th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	0	5	4	0	13	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0	8	0	0	14	8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	0	13	4	1	12	0
" $\frac{3}{4}$ " " 1 ounce	1	0	0	1	13	4
" 1 oz. but " 1 $\frac{1}{4}$ ounce	1	7	8	3	0	8

For Letters exceeding the weight given above,
in the case of those addressed to Sardinia, &c.,
2 annas 1 pie are to be added for every additional
quarter of an ounce, in addition to 5 annas 4 pie
for every additional ounce or fraction of an ounce.
In the case of Letters addressed to States of Italy
not under Sardinian Postal Rules, i. e. Sicily,
Naples, Rome, and the Papal States, one anna
and four pie are to be added for every additional

quarter of an ounce, and one Rupee eight annas
for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to
Newspapers.

H. B. RIDDELL,

Director-General of the Post Office
of India.

SIMLA,
The 20th October 1860. }

**NOTICES issued by the POST-MASTER
GENERAL of BENGAL.**

No. 5688.

From and after this date Letters for all the States
of Italy may, at the option of the sender, be pre-
paid in India, and will be forwarded in the Malta
Mail for transmission to their destination.

Rates of Postage are as follows, and include In-
dian Postage, but it is believed that Letters to any
State in Italy, except those under the Sardinian
Government, are subject to a further charge on de-
livery :—

ON LETTERS.	To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	0	5	4	0	13	4
" more than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0	8	0	0	14	8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	0	13	4	1	12	0
" $\frac{3}{4}$ " " 1 ounce	1	0	0	1	13	4
" 1 oz. but " 1 $\frac{1}{4}$ ounce	1	7	8	3	0	8

For Letters exceeding the weight given above,
in the case for those addressed to Sardinia, &c.,
2 annas 1 pie are to be added for every additional
quarter of an ounce in addition to 5 annas 1 pie for
every additional ounce or fraction of an ounce. In
the case of Letters addressed to States of Italy not
under Sardinian Postal Rules, i. e. Sicily, Naples,
Rome, and the Papal States, one anna and four pie
are to be added for every additional quarter of an
ounce, and one Rupee eight annas for every addi-
tional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Par-
ma, Modena, and the Romagna cannot be prepaid in
India to their destination, the India Inland rate
of Postage of one anna for each Paper not weigh-
ing more than six Tolas must be therefore prepaid
on all Newspapers not posted in Calcutta, Madras,
or Bombay.

Newspapers and Printed Papers addressed to the
States in Italy not mentioned in the preceding
paragraph will be liable to the following rates of
Postage:—

		Rs.	As.	P.
If weighing less than 2 oz.	"	0	2	4
" more than 2 ounces but less than 4 oz.	"	0	2	0
" 4 " " 6 oz.	"	0	3	4
" 6 " " 8 oz.	"	0	4	0
" 8 " " 10 oz.	"	0	5	4

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860. }

[2515]

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 19th November 1860. }

Statement shewing the number of Packets which were contained in the missing Jessore Mail despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore	53	19	0	...	...	...	* Deputy Magistrate No 522, R. C. Rakes No. 21570.
Buckergunge	38	9	2*	...	...	...
Commercolly	22	7	0	...	...	...	† Gobinchunder No. 1823.
Furiedpore	25	16	0	...	...	...
Pebna	50	13	1†	...	...	...	‡ Callachand Paul and Deerchand Paul No. 171, Bood Sing Ballehand No. 21557.
Junggur	21	2	0	...	...	...
Saigunge	38	7	2‡	...	...	...	§ Bholanauth No. 1824.
Magoorah	12	4	0	...	...	...
Nowhatta	4	1	1§	...	...	...	|| Ramsoonder Shaw No. 358, Ramechunder No. 1822.
Jondah	9	6	0	...	...	...
Mohamedpore	4	5	0	...	...	...	¶ Kally Kissors Roy No. 234.
Culna	10	1	0	...	...	...
Nobalgunge	33	1	0	...	...	...
Polgatcha	1	0	0	...	...	...
Lohagurrah	2	1	0	...	...	...
Chowgatcha	2	0	0	...	...	...
Grundpore	1	1	0	...	...	...
Morrelgunge	1	1	0	...	...	...
Moharajgunge	17	0	2||	...	...	...
Kissalpore	8	0	0	...	...	...
Madareepore	7	0	1¶	...	...	...

C. K. Dove,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Pullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1940.

The 9th November 1860.—The Overland Mail, per Steamer Bengal, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity

Weight	To Madras.	To Mauritius.	To Southamptn.
	Rs.	0	6
Under 1 ounce	Rs. 0	6	0
" 1/2 "	" 0	5	0
" 1/4 "	" 0	14	0
" 1/2 "	" 1	0	0
" 2 "	" 2	0	0

No. 3958.

The 13th November 1860.—Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant, and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th idem.

No. 2052.

The 19th November 1860.—Notice is hereby given, that in consequence of the departure of the Steamer *Bengal* having been postponed, the Mails for England and the intermediate Ports will be closed at this Office on Friday, the 23rd instant, at 6 P. M.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of October 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Columbian.</i>	19th Nov. 1860, at 11-20 P. M.	20th Nov. 4½ A. M.	8 A. M.	8½ A. M.	3 H. 15 M.	4	2	6	85	20	55
											6
											Total 61
											France 2
											Hong-Kong 1
											Singapore 1
											Galle 1
											Madras 3
											Mauritius 1
											Malta 1 Bag
											Alexandria 1 "
											Gibraltar 1 Packet
											Suez 1 "
											Bagdad 1 "
											Aden 1 "
											Penang 1 "
											Bombay 1 "
											Total 78

The 20th November 1860.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, NOVEMBER 21, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Government of Madras.

Progress of the Investigation into the Inams of the Madras Presidency.

TO THE RIGHT HONORABLE THE SECRETARY OF STATE FOR
INDIA.

SIR,—IN paragraph 5 of your Despatch dated 29th June 1860, No. 38, you desire that a condensed account of the Proceedings of the Inam Department may be sent to you at the expiration of a year from the commencement of operations; and we have the honor accordingly to lay before you the accompanying letter on the subject from the Inam Commissioner, dated 25th ultimo.

2. Mr. Taylor notices that he has already given a summary of the operations of his Department to the close of the Official year 1859-60, for the Annual Administration Report of this Presidency. His present Report completes the review of the operations up to the end of August 1860, being for a period of one year from the commencement of operations in September 1859.

3. The Administration Report, to which reference is made by Mr. Taylor, was transmitted with our letter addressed to the Under-Secretary in the Public Department, dated 14th July 1860, No. 1022; and we have also continued to forward to you the Commissioner's Monthly Reports. The additional details now furnished by the Inam Commissioner give the results for the entire year, and may be thus briefly stated.

4. The Inam Settlement has been nearly completed in the Godavary and Kistna Collectorates, which formerly composed the three Districts of Rajahmundry, Masulipatam, and Guntur. Operations have been commenced in Nellore, Madras,

(late Chingleput), North Arcot, and Cuddapah. And it is stated that Bellary and Kurnool will be soon taken in hand. These Provinces comprise more than one-half the Presidency as regards Inams.

5. The results attained during the year are as follows:—68,191 claims have been decided by the Deputy Collectors, giving an average of 5,682 cases per month. The number of cases confirmed by the Commissioner is 51,202, comprising an extent of 4,35,871 acres assessable at Rupees 7,12,645, and already charged with a Jodi of Rupees 67,658. The permanent annual additional Jodi or Qut-rent, newly imposed, amounts to nearly Rupees 75,000, and the cost of the Commission is roughly stated at Rupees 1,10,000. The cases in which the terms offered by the Rules have been declined are only 509, or one per cent. on the whole number disposed of.

6. Mr. Taylor is of opinion that, with the increased agency he has applied for, and which will involve an aggregate yearly expenditure of about Rupees 1,86,000, the Inam Settlement of the whole Presidency will be completed in a little more than two years more, and that the entire cost of the Commission will be covered by one year's receipts of the additional Revenue thus permanently secured to the State. A second object of much greater importance will also have been attended to, viz. the secure settlement of a large mass of landed property hitherto involved in confusion and uncertainty.

We have, &c.,

W. MOREHEAD.

P. GRANT.

E. MALBY.

FORT SAINT GEORGE, }
The 9th October 1860. }

From G. N. TAYLOR, Esq., Inam Commissioner, to J. D. BOURDILLON, Esq., Secretary to Government,—(dated the 25th September 1860.)

SIR,—I HAVE the honor to acknowledge the receipt of an Extract from a Despatch from the Secretary of State for India, dated 29th June 1860, No. 38, in paragraph 5 of which I am requested to submit a condensed account of the proceedings of the Inam Department at the expiration of a year from the commencement of operations.

2. Such an account has been already given in the summary of the operations of this Department, which I submitted with my letter dated 22nd May 1860, No. 174, for insertion in the Administration Report of this Presidency for the Official year 1859-60; and I have now only to supplement it with a short review of the results attained up to the end of last month, which completes a period of one year from the commencement of operations in September 1859.

3. The Settlement has been nearly completed in the Godavery and Kistna Collectorates, comprising the late District of Rajahmundry, Masulipatam, and Guntoor. Operations have recently commenced in Nellore, Madras, North Arcot, and Cuddapah. Bellary and Kurnool, to which Districts one or two Deputy Collectors have already proceeded, will also be immediately occupied throughout by the members of the Commission. The Provinces thus taken in hand comprise more than one-half of the Presidency as regards Inams.

4. The subjoined Statement exhibits the actual results attained in the year under notice :—

Particulars.	Number of Inams confirmed	Extent in acres.	Assessment.	Existing Jodi.	Additional Quit-rent, newly imposed.	Additional Quit-rent, not assessed to.
Total of previous and present months						
Total of Beedayam and Dharmalayam grants, confirmed on service tenures	4,244	59,166	98,430-5	2,071-3	2,313-7	..
Total of personal grants enfranchised by payment of Quit-rent	40,440	3,65,445	5,99,393-8	64,173-6	75,622-2	..
Voluntary 30,283						
Compulsory, 19,156						
Personal grants not enfranchised, and confirmed on present tenures	500	11,260	14,820-12	813-14		1,941-6
Grand Total	54,202	4,35,871	7,12,645-0	87,850-7	77,935-9	1,941-6
		No.	Quit-rent redeemed.	Amount paid, in redemption		
Number of cases redeemed		193	348	6,960		

66,191 claims were decided by the Deputy Collectors, giving an average of 5,682 cases per month, exclusive of Village Service Inams recorded by them. The number of cases already confirmed in the Commissioner's Office is 54,202, comprising an extent of 4,35,871 acres, assessable at Rupees 7,12,645, and already charged with a Jodi of Rupees 67,658. The permanent annual addition made to the Revenues of Government, in the shape of additional Quit-rent, stipulated to be paid for enfranchisement is, in round numbers, nearly Rupees 80,000; whilst the cost of the Commission during the period under notice may be roughly estimated at Rupees 1,10,000. The personal grants enfranchised, from which the additional Quit-rent is mostly derivable, bear an estimated value of six lacs of Rupees, upon which the Quit-rent charged,

inclusive of the Jodi already paid, is Rupees 1,40,000 or 28½ per cent. The personal grants confirmed on their present restricted tenures, owing to the unwillingness of the holders to enfranchise them, are only 500, or one per cent. A very small portion of the Quit-rent has been redeemed owing to causes already explained.

5. The future strength of the Commission, as recently recommended for the sanction of Government, will stand as follows :—

	Amount per annum
	Rs.
Salary and allowance of the Commissioner	.. 82,040
Ditto of two Special Assistants	.. 14,400
Ditto of sixteen Deputy Collectors	.. 72,480
Establishment of Commissioner and Special Assistants	.. 32,400
Establishment of Deputy Collectors	.. 20,076
Mileage and Contingencies	.. 14,000
Total...	.. 1,86,296

With this agency it is expected that the Inam investigation of the whole Presidency will be completed in little more than two years more; and the total cost of the Commission, it is calculated, will be covered by one year's additional Revenue permanently secured to the State. But I must be allowed to repeat that the object of the Commission is not the production of a large amount of Revenue, but simply the realisation of whatever rights the Government may be fairly entitled to in Inam lands, and the permanent settlement of this species of property, which has hitherto remained almost valueless owing to the uncertainties which hung over it.

Government of Bengal.

Allotment of the Amalgamated District Roads Fund for 1860-61.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works Department (Local), under date the 31st October 1860.

READ a letter No. 429, dated the 26th September 1860, from the Officiating Accountant to the Government of Bengal, with the Statement of the approximate net assets of the "Amalgamated District Roads Fund," for the year 1859-60.

Read an Endorsement No. 320 of the 8th August 1860, from the same Officer, giving cover to the Statement of the surplus, available on the 30th April 1860, from Fines levied on impounded Cattle, &c., which is appropriable under the provisions of Section I. of Act V. of 1860.

Read also the several Returns shewing the expenditure incurred during the past year from the assignments made under the Resolution passed by the Lieutenant-Governor, under date the 14th November 1859, as well as the expenditure proposed for the current year, together with the several letters on the subject which have been received from the Commissioners.

RESOLUTION.—The aggregate amount of the sums brought to the credit of the "*Amalgamated District Roads Fund*," in 1859-60, is as follows:—

1st. From the net Ferry Collections of 1859-60 in Bengal (excepting the Cuttack Division and the Provinces of Assam and Chota Nagpore)	Rs. 3,11,875	
2nd. From balance on 30th April 1860 of " <i>Road Cess Fund</i> " in Shahabad, which is added under recent orders	34,441	3,46,316
3rd. From Tolls on Local or District Roads, net Collections of 1859-60		4,797
4th. From the balances of the Convict Labor Funds on 30th April 1860 (exclusive of the profits of 1859-60) in all the Districts in Bengal	3,00,017	
Total of the items forming the " <i>Local Fund</i> ," according to the Rule laid down in the Resolution of 14th November 1859, above alluded to		6,51,130
5th. From the available balance of the Tolls on the Nuddea Rivers and on the Calcutta and Eastern Canals, forming, agreeably with the said Resolution, the portion of the Roads Fund, called the " <i>General Fund</i> "	1,78,103	
Aggregate amount of " <i>Amalgamated District Roads Fund</i> ," as returned by the Accountant		8,29,233

2. To this last-mentioned amount the surplus, available on the 30th April last, from the Fines levied on impounded Cattle, &c., forming the Cattle Trespass Funds in all the Districts in Bengal, which has been returned by the Officiating Accountant in a separate Statement, will now be added under the head of "*Local Fund*;" and a similar course will in future be observed in respect to these "*Cattle Trespass Funds*." The balance of these, with the net proceeds of the past year, afford a surplus of Rupees 1,19,815 available for present disposal. Accordingly, the Amalgamated District Roads Fund, increased by this amount, as well as by the balance of the "*General Fund*" of last year, which is still unappropriated, and by the balances in hand of the several Magistrates or Committees, as the case may be, from the grants made last year, stands at Rupees 13,13,599; thus—

	Local Fund.	General Fund.	Total of Amalgamated District Roads Fund.
Shewn in paragraph 1, as above	Rs. 6,51,130	1,78,103	8,29,233
Add, available for " <i>Local Fund</i> " from Cattle Trespass Funds	1,19,815	...	1,19,815
Add, balance of last year's " <i>General Fund</i> " remaining undistributed	...	46,288	46,288
Add, balance in hand of the Magistrates or Committees	2,18,186	1,00,078	3,18,263
Total Rupees	9,99,130	3,24,469	13,13,599

3. In allotting these Funds on the principles explained in the Resolution of the 14th November 1859, a surplus is taken from the Local Funds of thirty-one Districts, which do not require the

whole of their Local Funds to be expended on their own works, to the aggregate amount of Rs. 2,39,600, which aggregate sum will be added to the "*General Fund*," as above; whilst, on the other hand, the Local Funds of six Districts are aided by contributions from the "*General Fund*," to the aggregate amount of Rupees 31,354. The result leaves the "*Local Fund*," available to the Local works of the several Districts for the current year, at the aggregate sum of Rupees 7,80,524; and the "*General Fund*," which is available for Railway Feeders and other works of a general nature, at Rupees 5,22,775.

4. From the above "*General Fund*," the Lieutenant-Governor has authorized an outlay of Rupees 3,96,606 for the current year on the following Railway Feeders, being such of those for which grants were made last year as remain to be proceeded with, and those which have now been selected to be constructed in addition.

5. The following remarks shew what progress has been made with the Railway Feeders sanctioned last year, the particulars attending the grant made in each case, and the work which it is expected to execute. It will be noted that, in naming each Feeder, the name of the Railway Station to which the Feeder runs has been placed last, a course which the Lieutenant-Governor directs to be observed in future by Local Officers, as it is convenient to follow one plan always in naming such Roads:—

OLD FEEDERS.

For the East Indian Railway.

BANCOORAH.—1. Bancoorah to Raneezunge, twenty-five miles. Rupees 2,533 were spent upon this Road last year. The earthwork is completed, as also a Causeway across the bed of the Gundes-serai River, and the Road is stated to be a good and passable one for carts all the year round. Rupees 18,209 are allotted this year for metalling the Road and providing a Ferry at the Gyeghatta Nullah.

BEERBHOOM.—2. Sooree to Ahmedpore, twelve miles. The completion of this Feeder was authorized last year, in which Rupees 7,700 were expended upon it. The Road is now completed as a bridged and metalled one. An allotment of Rupees 1,600 has been made to meet the expenditure on it during the present year.

BEERBHOOM.—3. Elambazar to Soorool, nine miles. Rupees 1,266 were expended on this Feeder last year. The Road is now completed as a metalled one, two small Culverts only remaining to be finished. Rupees 660 have been allotted for this work during the current year.

BEERBHOOM AND BURDWAN.—4. Cutwa to Soorool, thirty-one miles. Nothing has yet been done regarding this Road, the Commissioner of the Burdwan Division having suggested, in lieu of it, the Road from Cutwa to Burdwan, regarding which further information has been called for, and Rupees 25,000 have been allotted for the current year's expenditure upon it.

HOOGLY AND BURDWAN.—5. Culnah to Pundooah, seventeen miles. This Feeder was sanctioned last year, and Rupees 32,274 were expended chiefly on earthwork. The metalling of the Road is in progress, and Rupees 17,726 have been allotted for the current year for the completion of the metalling and the Drain Bridges.

MOORSHEDABAD AND SONTHAL PERGUNNAHS.—6. Sooty to Pakour (in lieu of *to Nobinnugger*), thirteen and a half miles. This Road, though sanctioned, was not commenced last year. It will be undertaken this year by the Railway Engineers, and Rupees 15,000 have been allotted for it.

MOORSHEDABAD.—7. Jungypore to Moradoi (in lieu of *to Dhetara*), fourteen and a half miles. This Road was commenced last year, but Rupees 1,000 only were expended on earthwork. It will be constructed by the Railway Engineers, and Rupees 15,000 have been granted this year for the work.

MONGHYR.—8. Chuckye to Luckesarie, forty-eight miles. This Road was commenced last year under the Railway Company's Engineers. Rupees 20,000 have been assigned to meet the expenditure of the current year, but no report of its present state has been received.

MONGHYR AND BHAUGULPORE.—9. Kurruckpore to Barriarpore (in lieu of *to Khurhurea*), thirteen miles. The construction of this Road, which is entrusted to the Resident Railway Engineer at Bhaugulpore, was postponed last year. But it is arranged that the line should be completed before the further opening of the Railway. A sum of Rupees 20,000 has been sanctioned for expenditure in the current year.

TIRHOOT.—10. Mozufferpore to Hadjeeepore, thirty-four miles. Rupees 2,970 were expended last year on this Road from the Local Funds, chiefly in earthwork repair, and in constructing a Timber Bridge. It has lately been made an Imperial Line, and transferred to the Department Public Works.

For the Eastern Bengal Railway.

NUDDEA.—11. Kishnaghur to Bagoolah, eleven miles. This Road was commenced last year, in which a sum of Rupees 9,257 was spent on it, and much earthwork has been done. The sum of Rupees 58,243 has been assigned this year for bridging and metalling it, for which detailed Estimates have been called for.

NUDDEA.—12. Santipore to Ranaghat, eleven miles. Nothing has yet been done on this Road; but it will be commenced this year, and Rupees 25,000 have been granted for it.

PUBNA.—13. Comercolly to Kooshtea, twelve miles. This Road was commenced last year, and Rupees 6,100 were expended chiefly on earthwork and a masonry Bridge. For metalling and bridging the Road throughout the sum of Rupees 29,900 is now sanctioned.

NEW FEEDERS.

For the East Indian Railway.

BHAUGULPORE.—14. Mudlipoorah to Bhaugulpore, sixty miles. The sum of Rupees 20,000 is granted for the commencement of work this year, and for the purchase of land, if any is required.

BURDWAN.—15. Satgatchia to Mymaree, seven miles. Rupees 2,268 are allotted for the construction of this Road in the current year, towards which will also be appropriated the sum of Rupees 1,000 subscribed for that work by private individuals.

SHAHABAD.—16. Sasseeram to Peeroo, about forty miles. This is an existing line of Road which it is intended to improve. It will fall into

the Imperial Road proposed to be made from Dehree on the Grand Trunk Road to the Railway Station at Arrah. A sum of Rupees 15,000 is granted, for raising and bridging the existing Road, in the current year.

For the Eastern Bengal Railway.

JESSORE AND NUDDEA.—17. Jessore to Bagoolah, about forty miles. Rupees 25,000 are granted for a survey of the line, the purchase of land required, and the commencement of earthwork.

JESSORE AND NUDDEA.—18. Bongong to Chagdah, twenty miles. The grant of Rupees 25,000 now made is for the commencement of earthwork, &c.

JESSORE AND NUDDEA.—19. Kotechandpore to Kishengunge, twenty-three miles. The sum of Rupees 20,000 is assigned this year for survey of the line, purchase of land, and earthwork.

JESSORE AND FURREEDPORE.—20. Furreedpore to Kotechandpore, about seventy miles. The sum of Rupees 10,000 is allotted now for the survey of the line.

MOORSHEDABAD AND PUBNA.—21. Berhampore to Kooshtea, twenty-five miles. Rupees 10,000 are granted now for a survey of the line, and for land, earth-work, &c.

RAJSHAHYE AND MOORSHEDABAD.—22. Beanleah Ferry to Jeeagunge, eighteen miles. The sum of Rupees 10,000 now granted is for survey of the line, purchase of land, and earthwork.

PUBNA.—23. Comedpore to Kooshtea, eight and three-quarter miles. A sum of Rupees 18,000 is now assigned for the commencement of the earthwork of the Road.

6. The aggregate expenditure during the current year for the above Railway Feeders leaves, it will be seen, a balance unappropriated, out of the "*General Fund*" of Rupees 1,36,169, which sum will be held as a reserve for Railway Feeders not yet determined upon, or for any other works, chargeable to the "*General Fund*," for which necessity may arise before the next annual distribution takes place.

7. As all the petty District Funds available generally for the Roads of the Districts and Stations are now thrown into the "*Amalgamated District Roads Fund*," from which the necessary allotments to the several Districts are made, no separate applications can hereafter be entertained for disbursements from the Funds noted on the margin;

Ferry, Toll Bar, Convict and it must be understood that the present Funds, and Cattle Trespass grants from the "*Local Funds*" include also the

advances made from the Convict Labor Funds alone, under the previous Resolution, No. 2991, dated the 28th July last.

8. The Quarterly Reports now submitted by Commissioners of the Receipts and Disbursements from the Cattle Trespass Funds are no longer required, and may be discontinued.

9. All District Establishments employed in the execution of works will be maintained out of the allotments now assigned from the "*Local Fund*" to the several Districts, excepting any charge for Establishments, &c., *exclusively* employed on a Railway Feeder, or other work chargeable to the "*General Fund*," which should be defrayed from the grant made from it for such

Feeder or Work. This rule should be carefully observed.

10. The "*General Fund*" being devoted principally to the construction and maintenance of Railway Feeders, and the "*Local Fund*" to the District or Station Works, the Accounts for each Fund must be kept separate in future; and to this point the careful attention of the Magistrates or Committees should be drawn by the Commissioners of the respective Divisions or Provinces, to each of whom a copy of this Resolution will be furnished, and separate instructions will be issued with reference to their respective Annual Returns for 1859-60, and Sketch Estimates for 1860-61.

11. The Lieutenant-Governor observes that the East Indian Railway Engineers constructed, during the progress of their Works, a line of Road with temporary Bridges, all along the line of Railway, to aid their operations. The Commissioners concerned will be called upon to report as to the taking over of this Road, and the cost of its maintenance by the Officers of the Districts through which it runs. The Lieutenant-Governor considers that it will be amongst the most useful of the District Roads for local objects, connecting all the Railway Stations together, and connecting the intermediate country and all cross Roads with the Station, to which it will afford access from all points.

12. The Lieutenant-Governor observes that in many Districts large balances were left unexpended out of the Funds made available for their use in the past year, from which it is to be inferred that little exertion was made last year by the District Authorities to push on the works in hand with vigor. The Lieutenant-Governor trusts that the current year's operations will shew a more satisfactory result.

Government of Bengal.

Establishment of a Port at False Point.

From LIEUTENANT-COLONEL C. B. YOUNG, Secretary to the Government of Bengal in the Public Works Department, to MESSRS. ROBERT AND CHARRIOL, Calcutta,—(dated the 5th November 1860.)

GENTLEMEN,—Your Firm having loaded some Ships at Pooree and Tandah, in the Bay of False Point, on the Cuttack Coast, you have, in your letter, dated the 23rd June last, to the Lieutenant-Governor, expressed your opinion that it would be a good plan to establish a new Port somewhere in that Roadstead; you accordingly ask in that letter for the assistance of Government in carrying out the proposed undertaking.

2. I am desired in reply, by the Lieutenant-Governor, to state that he views the projected scheme very favorably, and that he will gladly encourage Shipping to resort to the False Point Port. Some delay has, I regret to say, been unavoidable in replying to your letter, as it was necessary to refer the subjects discussed in your scheme to various authorities concerned for opinion.

3. The points on which you ask for the assistance of Government are—

1. The laying down of Buoys to mark the navigable Channel of the Port.

II. The construction of a small Dyke or Pier, to enable boats to load at all hours, without being obliged to wait for the tide.

III. The digging of two Wells to provide water for the laborers and residents on Plowden's and Dowdeswell's Islands; and,

IV. The construction of a Road from Cuttack to Tilkeree, the point to which the Mahanuddy River—which, through one of its branches, flows into the Port—is navigable throughout the year.

4. With regard to the first of these measures,

* No 7562 of 14th July last, from Superintendent of Marine
No 9240 of 19th September last from Superintendent of Marine, and enclosure
No 9375 of 22nd September last from Superintendent of Marine, and enclosure Captains Rennie and Reddie, the Superintendent of Marine and the Master Attendant of Calcutta, state in their Reports,* copies of which are herewith forwarded for your information, that the soundings towards the Coast shoal so gradually and regularly, that no better guide for Vessels than the lead can be had, and that the whole of the *Starboard* Coast is steep where the beach and breakers are sufficient guides, and that Buoys to indicate the Harbour entrance are therefore unnecessary.

5. Mr. Cockburn, the late Commissioner of Cuttack, was also addressed on the subject of laying down Buoys, and he having recommended that they should be laid down at once, the matter was again referred to the Marine Authorities in Calcutta. They however remained of the same opinion, thinking that Buoys were as unnecessary at False Point Bay as they are in the Madras Roads; and Captain Reddie, who knows the anchorage well, added, "in fact they would rather be in the way."

6. The opinions of the Marine Authorities residing in the neighbourhood of the proposed new Port are, however, at variance with the above. Mr. Bond, the Master Attendant at Balasore, and Mr. Barnard, the Superintendent of the False Point Light House, both consider that the laying down of Buoys would be an advantageous measure. The latter, writing more specifically, recommends the laying down of five large Buoys for anchoring purposes, and five smaller ones, to guide the boatmen when passing up and down the River track, for boats.

7. Without expressing any opinion on the professional question of the advantage or otherwise of having two or three Buoys laid down, the Lieutenant-Governor is of opinion, with reference to what has been said by the Marine Authorities at Calcutta, that the anchorage in False Point Harbour differs materially from that of the anchorage in the Madras Roads. The former is land-locked on three quarters of the Compass; the latter, on the contrary, is quite open towards the Sea. His Honor thinks, therefore, that the fact of Buoys not being wanted in the Madras Road, is no valid argument against Buoys being of use in False Point Port.

8. With reference to the conflicting opinions on this subject, the Lieutenant-Governor has this day desired the Superintendent of Marine to depute a competent Officer to examine and report specially, after communication with Mr. Barnard, the Superintendent of False Point Light House, on the question of having a couple of Buoys at least to mark the outer limits of the anchorage at False Point Bay; and in the meantime, as suggested by

Captain Reddie, as "being all that is required," instructions have been issued to mark off at once the Channel leading into the River, which is very winding, with bamboos, it being represented that Buoys are liable to be stolen, as only small ones could be used.

9. I am directed to add that if, after perusal of the reports of the Marine Authorities on the subject, your Firm should wish to make any further representation on the subject of buoying the Harbour, such representation, if made, shall have every consideration, the object of Government being to improve the new Port as much as possible.

10. With regard to the second request made by you, *viz.* the construction of a small Dyke or Pier to enable boats to load independently of the tide, Captain Reddie observes that no difficulty will be experienced in loading or unloading, as there is a small Bay close at hand to the Southward, where boats of any class may land at any time and be laden by hand. When flat-bottomed Country boats are used, he thinks that the further the Ship anchors within the anchorage the better; and that no great fear need be entertained of venturing too far, for even if the Vessel should touch the ground, as the bottom is soft and the water perfectly smooth, it is unlikely that she would sustain any injury.

11. In this opinion the Marine Superintendent concurred. The Orders calling for an Estimate shewing the cost of the projected Dyke were not however countermanded. An Estimate by the Executive Engineer of the Division, amounting to Rupees 935, has now been received; but it appears that a Timber Pier, and not a Dyke, has been judged to be advisable, and has been estimated for. This substitution has been decided upon by your Agent at False Point and by the Executive Engineer of the Division, after a joint inspection of the Locality.

12. It was proposed that the Pier should be erected opposite your Godowns; but Captain Harris, the Superintending Engineer, remarks that no satisfactory grounds have been shewn for the selection of this site by the Executive Engineer. He thinks the position may be an extremely sheltered and excellent one, but there is nothing to shew this. The present Commissioner of Cuttack does not recommend the construction of the Pier, on the ground that your Firm alone, and not the public, would benefit by it; and he does not think that Government is called upon to pay for any work that is not of general advantage to the public.

13. The Lieutenant-Governor is certainly of opinion that whatever is made by public money should be for the public use; but he thinks that though your Firm may at present be the only Merchants to use the Pier, that will only be because you are as yet the only Merchants having an Agency at the new Port.

14. There is not, however, sufficient information as yet before the Lieutenant-Governor to enable him to determine the best site. The best position for the public, in regard to accessibility as well as in other respects, must be selected, and sufficient reasons must be assigned for the selection. Should this turn out to be the position fixed upon by your Agent, as probably it will, the Pier will be erected there. Its construction has been authorized on this condition.

15. The Pier is proposed, by the Executive Engineer, to be raised two and a half feet above the ordinary high-water mark, on the supposition that the rise of tide is only five feet. But the Superintending Engineer remembers a rise of twelve feet in a heavy gale; the Estimate is therefore applicable only to a temporary structure, which is all that timber is available for, and it has been sanctioned to meet the existing exigency. An outlay of Rupees 1,200 has been authorized, so as to fully cover the cost, the Superintending Engineer thinking that the rates assumed in the Estimate by the Executive Engineer are insufficient, and that the above sum will be requisite.

16. With reference to your third request, the Superintendent of Marine says that any great expense in digging Wells on Plowden's and Dowdeswell's Islands would be a very questionable measure. He remarks that, although by digging, fresh water might be found; that fresh water would soon become brackish during the ordinary heavy weather of the South-West Monsoon, unless the Wells were vaulted over and covered in; and even then there would be, he thinks, a very great probability of their being destroyed by a storm wave, or by the hurricanes which occur so frequently in the Bay of Bengal.

17. Still, as the advantage of having a supply of fresh water close at hand is great, and the expense of the Wells asked for is trifling, the Lieutenant-Governor has authorized their construction at the places mentioned by you, on the principle above referred to, *viz.* that they will be generally useful to the public, and not to any individual interests only.

18. Your fourth request, for the construction of a Road from Cuttack to Tilkeree, is the most important of all. The Commissioner, Mr. Cockburn, strongly recommends the work. He has long been convinced, he says, of the great advantage to be derived from the opening up of the Country between Cuttack and False Point, but has only been restrained from bringing forward the measure owing to the limited resources of the Ferry Funds of the District. It is now proposed to make the Road an "Imperial" one, and to maintain it from the general Revenues of the State. The Commissioner thinks that the Road should run from Cuttack, not to Tilkeree, but to Toldondah to which place there is easy access from False Point by water. The length of the Road would be thirty-eight miles, and the cost is roughly put down at Rupees 500 per mile, including the expense of land, making in all about Rupees 19,000. For a thoroughly efficient Road the expense will probably be considerably above this sum.

19. Money enough will be reserved from the General Funds for what work can be done this season. But the Lieutenant-Governor does not wish to incur any great expense until he has something definite to judge from. Instructions have accordingly this day been issued to have the proposed Road surveyed, planned, estimated, and definitively reported on without delay. It will be an embanked unmetalled Road above inundation level.

20. In conclusion, I am desired to state that False Point has been brought under the provisions of Act XXII. of 1855, and that there is now, the Lieutenant-Governor trusts, every prospect of the Port coming into general use.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 21, 1860.

No 90.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60, 1860-61 at the Station of Lucknow.

Names of Articles.		1859-60.	1860-61.	Names of Articles.		1859-60.	1860-61.
		Rs. As. P.	Rs. As. P.			Rs. As. P.	Rs. As. P.
Bread	per 100 lbs	..	6 3 10	Pots, Tin	per dozen	0 12 0	} Agency.
Beef	"	9 0 0	9 0 0	Crutches	per pair	0 1 0	
Mutton	"	11 0 0	11 0 0	Tin Tickets	each	0 4 0	
Salt	per Rupee	12 lbs.	...	Knives, Kitchen	"	0 2 0	
Rice	"	20 "	19lbs. 6oz.	Kajawahs	per pair	0 2 0	} Agency.
Sugar	"	6 "	7 " 1 "	BAZAR MEDICINES.			
Vegetables	per lb	7 pie.	6 pie.	Alum	per lb.	0 4 0	0 2 0
Firewood	per Rupee	1 m. 6 s.	3a3p. 100lbs	Almonds	"	0 0 2	0 1 6
Coffee	per lb	7 as. 3 pie.	...	Cardamums	"	0 8 3	2 0 0
Leches	per 100	4 Rupees	Agency.	Cloves	"	0 3 3	0 4 0
Oil	per Rupee	10 lbs.	...	Cornander Seed	"	0 0 1	0 0 9
		Rs. As. P.	Rs. As. P.	Caraway	"	0 0 3	0 1 6
Tinning	per set	..	0 12 0	Ginger	"	0 3 0	0 0 6
Lime Juice	per dozen	5 4 0	...	Kuth, Ku unga	"	0 1 3	0 2 0
Limes	per md.	0 10 8	0 8 0	" Katechu	"	0 3 0	0 1 0
Charecal	"	0 8 0	0 6 0	Linseed Oil	"	0 2 0	0 1 6
Jallahs	each	1 0 0	0 12 0	Mustard Seed	"	0 1 3	0 1 0
Gumlahs	"	0 3 0	0 3 0	" Oil	"	0 2 0	0 2 0
Ghurrahs	"	0 2 0	0 2 6	Wax, White	"	0 12 0	0 5 0
Lamp Glasses	"	0 10 0	0 4 0	" Yellow	"	0 6 0	0 1 0
Naunds	"	...	0 4 0	Bottles, Empty, Pints each	"	0 1 0	0 0 6
Chattees	"	0 0 3	0 0 1	" Quarts "	"	0 1 0	0 0 6
Lights	"	...	0 1 0	Bazar Phials	"	0 1 0	0 0 6
Nets	"	...	0 4 0	Baskets	"	0 1 6	0 1 0
Ropes for Wells	"	...	0 1 0	Cloth for Dressing per yd.	"	0 10 6	0 4 0
Dholes	"	...	0 4 0	" for Bandages	"	0 10 6	0 5 0
Wheels for Wells	"	...	0 1 0	Candles, Wax	per lb.	0 4 0	0 1 0
Mule Gear	per set	..	22 0 0	Charcoal	"	0 0 6	0 0 6
Bottled Beer	per dozen	...	7 12 0	Flour for Poultee	"	0 1 0	0 0 6
Oil	per Rupee	...	...	Flannel, Europe, per yard	"	1 12 0	1 4 0
Eggs	"	...	...	" Country	"	0 8 0	0 6 0
Fowls	"	...	...	Honey	per lb.	0 1 6	0 2 0
Chickens	"	...	...	Linseed Meal	"	0 3 0	0 1 0
HOSPITAL NECESSARIES.				Naunds	each	0 8 0	0 5 0
Brazen Articles	per lb.	0 7 0	} Agency.	Oil for Lamps	per lb.	0 2 0	0 1 9
Camel Trunks	per pair	4 0 0		Ghurrahs	each	0 2 0	0 1 6
China Cups	per doz	0 1 0		Handees	"	0 0 1	..
" Plates	"	0 1 0		Gumlahs	"	0 3 0	0 1 3
Salt Cellars, China	"	0 1 0	} Agency.	Goggles	"	0 0 1	..
Cups, Tin	"	0 1 0		Cups	"	0 3 0	0 0 3
Plates, "	"	0 1 0		Jars	"	0 12 0	0 6 6
Salt Cellars, Tin	"	0 1 0		Sugar, Soft	per lb.	0 1 0	0 2 0
Copper Articles	per lb.	2 8 0	} Agency.	Soap, Country	"	0 2 0	0 2 0
Forks	per doz.	0 12 0		Suet, Mutton	"	0 3 0	0 1 0
Iron Knives	"	0 12 0		Tape	per 100 yards	0 4 0	0 0 3
Flesh Forks	each	0 0 6		Twine, Country	per lb.	0 1 6	0 0 9
Tumels, Tin	"	0 0 3	} Agency.	Tow, "	"	0 1 0	0 0 6
English Iron Articles p. lb.	"	0 4 0		Assafetida	"	0 0 9	0 1 0
Country "	"	0 1 0		Bêl Fruit	"	0 1 0	0 2 6
Slippers	per pair	1 8 0		Rassout	"	0 1 0	0 0 9
Tape, Broad	per 100 yds.	0 4 0	} Agency.	Green Silk for	} per yard	0 8 0	1 0 0
" Narrow	"	0 2 0		Eye-shades		0 8 0	1 0 0
Iron Spoons	per dozen	0 2 0		Salt	per lb.	0 0 6	0 0 9
Cork Screws	each	0 1 0		Mustard, Europe, per Bottle	"	3 0 0	1 8 0
Iron Locks and Keys	"	1 0 0	} Agency.	Candles, Tallow	per lb.	0 4 0	0 2 0
" small	"	0 1 0		Cheraita	"	0 4 0	0 2 0
Petards, Wooden	"	0 1 0		Poppy Head	"	0 1 0	0 3 0
" Tin	"	0 2 0					

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.
Mujoofull per lb.	0 0 3	0 0 6	Cubabcheenee per lb	0 3 0	0 1 0
Hogs' Lard "	0 0 3	0 1 6	Plaintain Leaves per doz	0 1 6	0 6 0
Linseed "	0 2 6	0 0 3	Camphor(unrefined)per lb.	0 10 0	0 4 0
Cotton "	0 3 0	0 1 0	Chunam "	0 0 6	0 0 6
Soap, Bar, Europe "	0 10 0	1 0 0	Pomegranate Shells "	0 2 0	0 3 0
Kumeelah "	0 0 3	0 0 6	Neemuck Danny, Earthen	0 0 2	0 0 6
Wax Cloth per yard	0 3 6	0 3 6	Vinegar, Country, per lb.	0 4 9	0 4 0
Cinnamon per lb.	0 0 4	0 2 0	" Europe p. bot	1 6 0	0 14 0
Long Pepper "	0 0 2	0 0 3	Ates per lb	...	0 4 0
Issufgool "	0 0 3	0 0 6	Saltpetre "	...	0 2 0
Turpentine per bottle	0 5 0	0 8 0	Kalladhanna "	...	0 0 6
Paper per quire	0 4 0	0 6 0			

DEPT. COMMY. GENL.'s OFFICE; }
Central Circle, Lucknow,
The 16th October 1860.

G. B. REDDIE,
Deputy Commissary General.

No. 91.

THE following Contracts have been concluded in the Bareilly Division, Commissariat Department, for the periods specified :—

From 1st October 1860 to 30th April 1861 at Bareilly and Moradabad.

Minor Articles of Soldiers' Rations, viz., Bread, Rice, Sugar, Salt,	Rs. As. P.	
Firewood and Vegetables at Station ... @	0 3 0	per Head.
Minor Articles of Soldiers' Rations, viz., Bread, Rice, Sugar, Salt,		
Firewood and Vegetables on Command ... "	0 3 6	" "

At Shahjehanpore.

Minor Articles of Soldiers' Rations, viz., Bread, Rice, Sugar, Salt,		
Firewood and Vegetables at Station ... "	0 2 3½	" "
Minor Articles of Soldiers' Rations, viz., Bread, Rice, Sugar, Salt,		
Firewood and Vegetables on Command ... "	0 3 4	" "

W. B. THOMSON,
Commissary General.

No. 92.

THE following Contracts have been concluded in the Lahore Division, Commissariat Department, for the periods specified :—

From 16th September 1860 to 31st January 1862.

		Rs. As. P.
Forms with backs 10 feet, each	...	10 0 0
" without " 5 " "	...	5 3 0
" " 5 " "	...	8 2 0
" " 10 " "	...	5 3 0
School Forms 9 " "	...	9 4 0
Carpenters' Forms 10 " "	...	5 5 0
Small Tables, Married men 5 " "	...	9 0 0
Mess Tables 10 " "	...	9 8 0
School Desks 9 " "	...	9 4 0
Hospital Bedside Tables " "	...	1 9 0
Book Cases " "	...	32 0 0
Cots, Newar bottomed " "	...	5 14 0
Boxes, with Locks and Keys " "	...	6 13 0
Chairs " "	...	3 2 0
Arm Chairs " "	...	12 8 0
Bathing Tubs " "	...	9 14 0
Black Board " "	...	3 4 0
Easel for Board " "	...	3 14 0
Map Stands " "	...	4 0 0
Washing Stands " "	...	1 15 0
Bookshelves " "	...	5 14 0
Punkabs, with ropes, fringes, and hooks per foot " "	...	0 7 0
Hospital Almirahs " "	...	7 11 0
Fracture Cots " "	...	5 7 0
Edgewood Warepot " "	...	3 13 0
Barrack Almirahs " "	...	9 15 0

From 5th September 1860 till completion of one hundred Urinals, to be taken as required.

Iron Urinals

Rs. As. P.
... @ 7 11 3 each.
W. B. THOMSON,
Commissary General.

No. 93.

The following Contract has been concluded in the Gwalior Division, Commissariat Department from 1st September 1860 to 31st August 1861:—

At Gwalior, Jhansie, Lullulpore, and Seepree.

Pack or Bunjarah Bullocks per mensem at graze
At Station and on Command

Rs. As. P.
... 1 8 0 each
... 2 4 0 „

W. B. THOMSON,
Commissary General.

No. 816

The following Contract has been concluded in the Bareilly Division, Commissariat Department, from 1st November 1860 to 30th April 1861:—

At the Station of Nynce Tal.

Minor Articles of Soldiers' Rations consisting of Rice, Sugar, Salt, Vegetables, and Firewood at Station

On Command

Rs. As. P.
0 1 9 per head
0 2 3 „

W. B. THOMSON,
Commissary General.

No. 55.

Memorandum of Stock Articles purchased for the use of the Upper Circle, during the month of September 1860, the value of which exceeds Rupees 100.

ARTICLES.	UMBALLAH DIVISION.			FERROZPORE DIVISION.			Rate at which purchased.	Amount.			REMARKS.		
	Quantity.			Quantity.									
	lbs.	oz.	d	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
Barley, Europe	per lb.	1000	0	0	0	0	0	6	0	375	0	0	
Gram	per Rupee	0	0	0	m.	s.	c.	m.	s.	c.	1949	12	0
					2001	22	0	1	1	1			

DEPUTY COMMISSARY GENERAL'S OFFICE;
Upper Circle, Umballah,
The 1st October 1860.

J. C. SCOTT,
Deputy Commissary General, U. C.



The Calcutta Gazette.

SATURDAY, NOVEMBER 24, 1860.

FOREIGN DEPARTMENT.

No 5658

Port William, the 21st November 1860

Dowlut Ram, 1st Class Native Doctor, is appointed to the Meywar Bheel Corps.

No 5659.

The 23rd November 1860

Captain A B Cumberlege, Assistant Commissioner, left the Nagpore Territory on the 4th instant for Bombay, making over charge of the Office of Assistant Agent Governor General to Captain J Ashburner, Assistant Commissioner.

No 5660.

The following Extract from Brigade Orders issued by the Commandant, Central India Horse, under date the 10th ultimo, is confirmed. —

“Lieutenant W. P Conolly, appointed 2nd in Command 3rd Corps, Central India Horse, having arrived in Cantonments, will receive charge of the 3rd Corps from Lieutenant C. A DeKantzow, relieved from that Command.”

No. 5661.

The following Extract from Brigade Orders issued by the Commandant of the Central India Horse, under date the 13th ultimo, is confirmed. —

“Major H. Forbes, 1st European Light Cavalry, having arrived at Head Quarters, will assume Command of the 1st Regiment Central India Horse from this date.”

No. 5662.

Major J. A. Steel, Deputy Commissioner, Baraich, has obtained an extension of leave from the 1st to the 20th instant inclusive, on Medical Certificate.

No 5663.

Erratum.—The appointment of Mr A. G. W. Harris to be Deputy Commissioner at Bhundara, and of Lieutenant C. B. L. Smith to be Assistant Commissioner, 1st Class, at Belaspore, notified in General Order dated 16th instant, No 5535, is to have effect from the 20th instead of the 30th July 1860

W GREY,

Offg Deputy Secy. to the Govt of India

FINANCIAL DEPARTMENT.

No 127

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 16th November 1860.

READ in Endorsement from the Home Department, No 2353, dated 19th ultimo, forwarding for consideration and orders, with remarks, a letter from the Under-Secretary to the Government of Bengal, submitting a proposal for regulating the amount of Deputation Allowance to be paid to Officers acting as Magistrates and Collectors under the new Rules

RESOLUTION—Consequent on the introduction of the new system, under which there will be only two Grades of Magistrates and Collectors, the first Grade receiving a monthly salary of Rupees 1,916-10-8, and the second a monthly salary of Rupees 1,500, the Government of Bengal submits a proposal for calculating the Deputation Allowance to be paid to Officers acting as Magistrates and Collectors, under the new Rules, upon the

	Per Month	average pay of a Magistrate and Collector in the manner shown in the margin, instead of calculating the allowances upon the personal salary of the Officer on leave as at present.
22 on Rs. 1,916-10-8 a month	Rs 42 166 10 8	
14 on Rs. 1,500 ..	.. 21 000 0 0	
1 on Rs. 1,380 ..	.. 1,380 0 0	
Total	.. 61,546 10 8	
37 Average ...	.. 1,744 8 1	

personal salary of the Officer on leave as at present.

The Home Department forwards the case for consideration, with the remark that the plan recommended by the Lieutenant-Governor appears to be that which is in force in the Punjab, the District Officers of which Government are also divided into classes.

But the Governor General in Council observes that the plan submitted by the Bengal Government is not the same as that in force in the Punjab. In the latter the Deputation Allowance is calculated under the provisions of Clause 6 of Section XXV. of the Covenanted Civil Absentee

* Put up. * Rules upon the average rate of salary attached to the particular class to which the appointment officiated in may belong, the average being struck by dividing† the

† There are for instance three Grades of Deputy Commissioners in the Punjab, the salary of each Grade being as follows:—

1st Grade	Rs.	1,500	0	0
2nd "	"	1,200	0	0
3rd "	"	1,000	0	0

3) 3,700 0 0

Average salary per month .. Rs. 1,233 5 4

the total amount of the salaries of all the Grades by the number of Officers attached to those Grades.

The average salary which under the Bengal

‡ Collectors and Magistrates

	Per Month
1st Grade	Rs. 1,916 10 8
2nd "	" 1,500 9 0

2) 3,416 10 8

Average .. Rs. 1,708 5 4

and the Deputation Allowance thereon at twenty per cent. will amount to Rupees 311-10-8 per month.

The Punjab system being in accordance with the existing Rules, the Governor General in Council directs that it be adopted in Bengal.

ORDERED, that a copy of the foregoing Resolution be sent to the Home Department, with reference to the Endorsement above adverted to, for communication to the Government of Bengal.

Ordered also, that the above Resolution be published in the *Calcutta Gazette* for general information and guidance.

(A True Extract,)

(Sd) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 883.

Service Message by Electric Telegraph.

From Bangalore,
From the Commissioner,
To Calcutta,
To Foreign Secretary, Government of India.

Doubts having been expressed by many persons, the Commissioners respectfully solicit instructions, as to whether Section I. of Act XXXIX. is intended to apply generally to the Native Public Servants of the Mysore Commission in every branch of administration; or only to the European Officers, and how the duty when levied is to be carried to account

No. 5433.

Copy forwarded to the Financial Department, for consideration and orders.

By Order, &c.,

(Sd.) C. U. AITCHISON,

Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT. }
The 13th November 1860. }

No. 128.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

WITH reference to the above enquiry, the Hon'ble the President in Council observes that, under Section 1 of Act XXXIX. of 1860, the Native Public Servants of the Mysore Commission appear clearly to be subject to Assessment of Income Tax, if they receive their appointments from "any Government or Public Servant of Her Majesty in India."

The Duty when levied will be carried to the credit of "Income Tax" in such manner as may be ordered by the Accountant General, under the instructions already issued to him in respect to the Income Tax in other parts of the Country.

ORDERED, that a copy of the above be forwarded to the Foreign Department.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President in Council,

C. H. LUSHINGTON,

Secy. to the Govt. of India.

No. 3406.

FROM W. S. SETON-KARR, Esq.,

Offg. Secy. to the Govt. of Bengal,

To C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department.

Fort William, the 7th November 1860.

REVENUE,
Income Tax

SIR,—WITH reference to your Endorsement No. 10879, dated the 29th ultimo, forwarding for information and guidance a copy of correspondence with the Secretary of the Church Missionary Society, exempting from taxation certain Funds held by the Society in trust for purely charitable and religious purposes, I am directed by the Lieutenant-Governor to submit, for the consideration of His Excellency the Governor General in Council, the advisability of the adoption of a uniform rule for the disposal of such applications which are likely to be frequent, and which, in the absence of any such rule, might lead to confusion.

2. The Lieutenant-Governor, I am desired to intimate, has thought it advisable, with reference to Section 133 of the Income Tax Act, to lay down as a rule, that all such applications for exemption shall be submitted, first, through the Local Authorities engaged in the work of assessment;

and, on their report, the Lieutenant-Governor will be able to judge of the propriety of granting the exemption. He would suggest that this course be continued, and he would propose to submit, at due intervals, Statements of all exemptions made by him for the final approval of the Supreme Government.

3 This course, he ventures to submit, will be uniform and satisfactory.

No. 129.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

His Excellency the Governor General in Council sees no objection to the course of procedure proposed by His Honor the Lieutenant-Governor of Bengal, in respect to cases of Funds held in trust for purely charitable and religious public purposes.

He is pleased accordingly to authorize that it be adopted generally.

ORDERED, that a copy of the above Resolution be sent to the Government of Bengal for information, with reference to its Secretary's letter No. 3406, dated the 7th instant.

Ordered also, that a copy of the above Resolution, together with a copy of the letter from the Government of Bengal therein referred to, be published in the *Calcutta Gazette* for the guidance of all the Local Governments.

By Order of the Governor General in Council,

TRANS.—In the Financial Resolution, No. 319, dated 16th November 1860, re-published on the 21st instant:—

BENGAL PRESIDENCY.

For Superintendent of } Colonel H. P. Burn,
Clothing Department }

read

Superintendent of Clo- } Colonel H. P. Burn,
thing Department ... } on leave.

For Officiating Superin- } Major M. Turnbull
tendent of Clothing } (Army Clothing
Department ... } Agent.)

read

Officiating Superinten- } Major M. Turnbull
dent of Clothing De- } (Army Clothing Agent)
partment ... } on duty.

Examiner, Ord- } Lieutenant J. Leo-
nance Department ... } nard (3rd Assistant
Military Auditor Ge-
neral.)

BOMBAY PRESIDENCY.

For Examiner, Ord- } 2nd Captain A. A.
nance Department ... } Bayley (Assistant Mili-
tary Auditor General.)

For Examiner, Medi-
cal Department

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st November 1860.

No. 1149 of 1860.—The Government General Order No. 1122, of the 13th instant, placing temporarily the services of Lieutenant Colonel W. T. Hughes, Commandant of the 1st Regiment Punjaub Cavalry, at the disposal of the Foreign Department, is hereby cancelled at the request of that Officer.

Fort William, the 23rd November 1860.

No. 1150 of 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 372, dated 9th October 1860, are published for general information:—

1. The under-mentioned Officers and Warrant Officers have been permitted to return to their duty, viz:—

Colonel G. St. P. Lawrence.

„ H. Tombs, c. b., Overland, 4th September.

„ W. F. Beatson *via* Bombay, per Steamer of 27th September.

Lieutenant Colonel R. R. W. Ellis.

„ „ R. E. Knatchbull, by the *Barham*.

„ „ A. Taylor, c. b.

„ „ S. J. Browne, *via* Bombay.

Major E. Oakes.

„ C. Browne.

Captain T. Watson.

„ A. Taylor.

„ J. W. Smith.

„ W. B. Girdlestone.

„ Sir C. W. Oakeley, *Bart.*

„ J. S. Phillpotts.

„ R. A. Napper.

„ H. Melvill, on the *Malabar*.

„ C. Batchelor.

Second Captain W. Dickson.

Lieutenant C. D. S. Clarke.

„ T. Quin.

„ W. Battye.

„ R. H. F. Harris.

„ C. H. Cantor.

„ H. G. Young, by the *Matsilda Wallen-
bach*.

„ W. C. S. Clarke.

„ C. N. McMullin.

Lieutenant J. Watson, Overland, 4th September.
 " J. M. Glubb.
 " H. L. A. Tottenham.
 " C. E. Nairne, Overland, 20th October.
 " R. S. Robertson.
 " D. B. Lockhart.
 " W. J. S. Richardes, Overland, 4th September.
 " R. Stewart, Overland, 4th September, with retention of his Staff appointment.
 " F. Henderson.
 " C. W. Thomas.
 " B. Cuppage.
 Ensign E. Packe.
 Surgeon H. M. Cannon.
 " F. Turnbull, M. D.
 Assistant Surgeon H. T. Sherlock.
 " G. M. Govan, by the *Lady Melville*.
 " T. Farquhar, M. D.
 Conductor A. O'Beirne.
 " E. Quin, by the *Sydenham*.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, viz:—

Lieutenant Colonel W. A. Cooke	...	6 Months.
" S. Pott	...	6 "
Major W. Wilson	...	5 "
" R. J. Edgell	...	6 "
" J. W. Sanders	...	3 "
" H. Dinning	...	2 "
" F. R. Maunsell	...	6 "
Captain P. G. Scot	...	6 "
" A. D. Toogood	...	6 "
" J. Bleaymire	...	6 "
" J. P. Martin	...	3 "
Second Captain F. E. Smulpage	...	4 "
Lieutenant E. H. Macnaghten	...	5 "
" G. H. W. Ewbank	...	4 "
" W. C. S. Clarke	...	3 "
" H. Inglis	...	6 "
" A. F. P. Harcourt	...	2 "
" C. J. Nicholson	...	6 "
" H. B. Stuart	...	6 "
" H. Goschen	...	2 "
" H. Munro	...	6 "
" C. H. Paulie	...	6 "
" J. C. C. Daunt	...	4 "
" A. H. Chapman	...	2 "
Surgeon George Saunders	...	2 "
" J. Lee, M. D.	...	2 "
Assistant Surgeon T. Ringer	...	3 "

3. Captain R. W. Pilkington, of the Invalid Pension List, has been permitted to retire from the Service.

4. The under-mentioned Officers who came to this Country on duty, have been ordered to embark on the Steamers stated, on which passages have been provided for them, viz:—

Lieutenant R. H. Inglis, 20th August.
 " F. V. H. Sperling "
 " R. E. Anderson "
 " J. J. Boswell, 20th September.
 " W. H. Buttanshaw, 4th October.

5. With reference to the preceding paragraph, I have to inform you that, in consequence of the

impossibility of obtaining accommodation in the Steamers of the 20th August and 4th and 20th September, it has been necessary to detain Lieutenant Buttanshaw until the 4th October. This Officer will be entitled to count service from the date of the arrival of the Steamer by which he ought to have embarked, viz. that of the 20th August, but will not draw Pay and Indian allowances until his arrival in India.

6. The under-mentioned Officers, viz:—

Lieutenant Colonel Knatchbull,
 Captain J. W. Smith,
 Lieutenant J. C. Stewart,

who have proceeded on duty with Recruits on the *Basham* are to be considered as having returned to their duty from the date of the arrival of the Vessel at Madras, and will be entitled to free passages to Calcutta.

No. 1151 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be an Assistant Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service:—

Date of Arrival at
Fort William

Medical Department.

Mr. Henry Cookson 17th Nov. 1860

No. 1152 of 1860.—The under-mentioned Out Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their Stipends at this Presidency, payment of Pensions to be made and charged accordingly:—

Rate of Pension per diem

James Cantland, late of the 1st Battalion 1st Regiment of Foot ... } 7d. per diem, from the date on which he ceases to receive Regimental pay.

John Newlove, late of the 3rd Dragoon Guards ... } 1s 1d per diem, from the date on which he ceases to receive Regimental pay.

No. 1153 of 1860.—Mr. John Wood appointed a 3rd Class Sub-Assistant Geodetic Surveyor of India from the 12th November 1860, to fill a vacancy in the Establishment.

No. 1154 of 1860.—The following Statements, showing the equipment of Camp Equipage and Cattle authorized for Troops and Batteries of Royal Artillery, are published for general information :—
Camp Equipage and Cattle required for a Battery of the Horse Brigade Royal Artillery.

Number.	Names of Stores.	Horses.	Camels.	Bullocks.	REMARKS.
2	Staff Serjeant's Tents	0	2	0	2 Staff Serjeants.
12	Tents, European Private's	0	18	0	198 Rank and File.
1	Do. Do. Do.	0	1½	0	Quarter Guard.
1	Do. Do. Do.	0	1½	0	Rear Guard.
1	Do. Routee	0	½	0	Necessary.
2	Sepoys' Palls of two Palls each	0	2	0	Lascars, Artificers, Shops and Stores.
	Baggage of 2 Staff Serjeants	0	1	0	
	Do. 198 Rank and File	0	25	0	
	Cooking Utensils	0	3	0	
	Horse Blankets	0	6	0	There being only one Syce to two Horses.
	Three Days' Gram	0	16	0	200 Horses and 12 Bullocks.
	Rum	0	2	0	
	Grass on the line of march	0	6	0	200 Horses, 12 lbs. per Horse.
	Spare	0	9½	0	Being one in ten.
	Four Guns and two Howitzers, at 6 each	36	0	0	
	Eleven Waggons, at 6 each	66	0	0	
	Detachment Horses	56	0	0	
	Two Carts, at 2 each	4	0	0	
	Spare	38	0	0	
	Three Store Carts	0	0	12	{ 7 Bullocks permanently attached, the Carts in Cantonments for sanitary purposes on the march carry Paulines, Saddles, Wrappers, &c.
	Total	200	94	12	

Camp Equipage and Cattle required for a Field Battery Royal Artillery.

Number.	Names of Stores.	Horses.	Camels.	Bullocks.	REMARKS.
2	Tents, Staff Serjeant's	0	2	0	2 Staff Serjeants.
13	Do. European Private's	0	19½	0	210 Rank and File.
1	Do. Do. Do.	0	1½	0	Quarter Guard.
1	Do. Do. Do.	0	1½	0	Rear Guard.
1	Do. Routee	0	½	0	Necessary.
2	Sepoys' Palls of two Palls each	0	2	0	Artificers, Shops, Stores and Lascars.
	Baggage of two Staff Sergeants	0	1	0	
	Do. 210 Rank and File	0	27	0	
	Cooking Utensils	0	3	0	
	Horse Blankets	0	6	0	There being only 1 Syce to 2 Horses.
	Three Days' Gram	0	15	0	142 Horses and 66 Bullocks.
	Rum	0	2	0	
	Grass on the line of march	0	6	0	One per Sub-Division.
	Spare	0	9	0	Being one in ten.
	Four Guns and two Howitzers, at 8 each	48	0	0	
	Six Waggons, at 8 each	48	0	0	
	Riding and Spare	40	0	0	
	One Forge	6	0	0	
	Six Ammunition Waggons	0	0	36	
	Store Limber Waggon	0	0	8	
	Spare Howitzer Carriage	0	0	6	
	Store Carts and Spare	0	0	16	
	Total	142	96	66	

HOSPITAL ESTABLISHMENT.

Camp Equipage and Cattle required for either a Battery of the Horse Brigade or a Field Battery, Royal Artillery..

Names of Stores and purpose for which required.	Camels.
2 European Private's Tents—For sick	3
1 " " " " —For Surgery and Stores	1½
1 Staff Sergeant's Tent —For Apothecary	1
Medicines and Instruments, four Trunks ..	2
1 Trunks containing Liquors, &c.	2
Bedding for 200 men, probable weight eleven Maunds, twenty-five Seers ..	2½
Winter Clothing in five Trunks	2½
Summer Clothing in two Trunks	1
Cooking Utensils, &c.	1
Necessaries	1
Spare one in ten	1½
Total	19

No. 1155 of 1860.—The following promotions are made :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Artillery	2nd Captain Alfred Hales Heath	Captain	12th Nov 1860	Capt. and Bt. Lt. Col. H. A. Olpherts, deceased.
	Lieutenant Frederick Sligh Roberts	2nd Captain		
3rd Eur. Regt.	Ensign Albert William Money	Lieutenant	31st October 1860	Lt. and Bt. Capt. H. B. Blake, dismissed.

No. 1156 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Engineers in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Lieutenant, from the date assigned to them in Government General Order No. 939 of 1860. —

Date of Arrival at Fort William.

Engineers.

Mr. William Henry Pierson ... } 20th November
" George Strahan ... } 1860.
" Barre John Goldi ... }

No. 1157 of 1860.—The under-mentioned Officers have reported their return from England :—

Date of Arrival at Fort William.

Brevet Major H. Finch, 31st Native Light Infantry ... }
Captain C. Batchelor, 3rd European Light Cavalry ... }
Captain C. Clark, 2nd European Bengal Fusiliers ... } 20th November 1860.
Captain C. M. N. Fellowes, 3rd European Regiment ... }
Captain A. Taylor, 25th Native Infantry ... }

Captain the Baron F. A. Von Meyern, 53rd Native Infantry ...
Captain J. S. Phillpotts, 66th or Goorka Light Infantry ..
Captain W. B. Girdlestone, 67th Native Infantry ...
2nd Captain E. Davidson, Engineers, Deputy Consulting Engineer in the Railway Department in Eastern Bengal ...
Brevet Captain F. C. Innes, 60th Native Infantry ...
Lieutenant C. W. Thomas, 3rd European Light Cavalry ...
Lieutenant C. C. Taylor, 56th Native Infantry ...
Surgeon Major C. G. Andrews, Medical Department ...
Surgeon Major G. S. Mann, F. R. C. S., Medical Department ...
Assistant Surgeon C. Lowdell, Medical Department ...
Veterinary Surgeon J. Siddall, Stud Department ...

20th November 1860.

F. D. ATKINSON, Major,

Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 285.

Fort William, the 23rd November 1860.

Notifications.—Assistant Overseer Sergeant J. Pallas, attached to the 5th Division, Grand Trunk Road, is dismissed from the Public Works Department and will return to Military duty.

No. 286.

Mr. W. McGuffin, employed on the Baree Doab Canal, having obtained his discharge from the Army, is continued in the Public Works Department in the Grade of Overseer.

Mr. R. Gerson, employed on the Baree Doab Canal, having obtained his discharge from the Army, is continued in the Public Works Department in the Grade of Overseer.

No. 287.

Appointment.—Baboo Bissonath Chatterjee is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Bengal.

No. 288.

Leave of Absence.—The leave of absence for six weeks, granted to Captain G. Price, Civil Architect at the Presidency, by Notification No. 229, of the 25th September last, is extended to the 31st October 1860.

ERRATUM.—For the date of the Orders, Nos. 282-4, printed at page 2499 of the *Calcutta Gazette*, dated 21st instant, read "Fort William, the 23rd November 1860."

A. G. GOODWYN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6248.

APPOINTMENTS.—The 15th November 1860.—The Reverend C. E. Driberg to be a Marriage Registrar in the 24-Pergunnahs.

The 19th November 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, viz:—

In Noacolly.

Baboo Oomachurn Roy.

In Gawalparrah.

Baboo Kali Persaud Tribadee.

Moushee Mahomed Ockmul.

The 20th November 1860.

In Poojee.

Baboo Kichen Mohun Raë.

In Balasore.

Baboo Hurokali Mookerjee.

In Rungpore.

Baboo Sreekant Mozcomdar.

This cancels the appointment of Baboo Nabin under Bhoomick, notified in the *Gazette* of the 14th instant.

Mr. H. C. Sutherland to officiate as Joint Magistrate and Deputy Collector of Dacca.

This cancels his appointment to Rajshahye, notified in the *Gazette* of the 14th instant.

Mr. J. D. Ousely to be Assistant to the Magistrate and Collector of Rajshahye, and to exercise the special powers of an Assistant Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and the powers of a Deputy Collector, under Act X. of 1859.

Mr. T. Parker to be Medical Officer of Pubna. The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regulation IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, viz:—

Baboo Oomachurn Bannerjee, in Rungpore.

Baboo Dinnobundho Mullick, in Furreedpote.

LEAVE OF ABSENCE.—The 19th November 1860.—Mr. H. L. Oliphant, Assistant to the Magistrate and Collector of Nuddea, for three days, under Clause 1, Section VI. of the new Revised Absentee Rules, in extension of the leave granted to him on the 10th ultimo.

Mr. W. G. Deare, Deputy Magistrate and Deputy Collector of Bhuddruck, for twenty days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Mothooranauth Bannerjee, Deputy Magistrate and Deputy Collector of Rajshahye, for one month, on Medical Certificate, under Clause 2 Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 2nd ultimo.

Baboo Hurro Chunder Ghose, Deputy Magistrate and Deputy Collector of Purneah, for two months, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 20th November 1860.—Mr. E. Drummond, Officiating Magistrate and Collector of Bancoorah, for fifteen months, on Medical Certificate, under Clause 1, Section VI. of the new revised Absentee Rules.

The 21st November 1860.—Captain R. C. Birch, Senior Assistant to the Commissioner of Chota Nagpore, at Singhbhum, from the 6th to the 18th of May last, under the Financial Resolution of the 22nd February 1856, in supercession of the leave granted to him on the 7th of August last.

NOTIFICATION.—The 21st November 1860.—The services of Major W. S. Sherwill are placed temporarily at the disposal of the Government of India, in the Military Department.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2852A.

Camp Allygurh, the 12th November 1860.

It is hereby notified that the provisions of Act XX. of 1856 will from this day be introduced into the places noted in the margin, which are situated in the Jhansie Division.

Madhogurh	} Jhansie District.
Juboh	
Labar	
Raut	} Humeerpore District.
Moudha	

Agreeably to Section IV. of the Act it is also notified that the limits of the above places will be those defined in the measurement papers prepared by the Revenue Surveyor.

It is further notified that, in pursuance of Section X. of the Act, the assessment in the first three Towns will be on houses and grounds, according to the annual value thereof, and in the two others according to the circumstances and property to be protected of the persons liable to the same.

No. 2851A.

The services of Lieutenant G. L. K. Howett, late of the 41st Regiment Native Infantry, Assistant Commissioner in the Jubbulpore Division, are, in accordance with his own request, replaced at the disposal of the Government of India in the Military Department.

No. 2864A.

Erratum.—In Notification No. 2726A., dated the 19th October, printed in the *Government Gazette* of the 30th October, page 1038, vesting the Assistant to the Magistrate and Collector of Allygurh with special powers, for "H. D. Willock," read "George Boileau Willock."

No. 2879A.

Camp Iglass, the 13th November 1860.

Assistant Surgeon Caird, of the 2nd Gwalior Regiment, is appointed to officiate as Civil Assistant Surgeon of Lullutpore, with effect from the 5th October 1860, in addition to his own duties, during the absence on leave of Dr. Wheatley, or until further orders.

No. 2881A.

Mohib Allce, Deputy Collector of Etah, is vested with the special powers of an Assistant Magistrate, under Clause 3, Section II., Regulation III. of 1821, subject to his passing the prescribed examination in April next.

No. 2884A.

Camp Royah, the 14th November 1860.

Mr. C. J. Daniell having reported his return from furlough on the 28th ultimo, is appointed to officiate as Deputy Commissioner of Jhansie.

No. 2888A.

In Notification No. 2723A., dated the 17th October, appointing Aboo Mohomed to act as Moonsiff of Jubbulpore, published in the *Allahabad Government Gazette*, dated 30th October 1860, page 1038, for "Aboo Mohomed" read "Abool Hussuh Khan."

No. 1412.

The 16th November 1860.

Six months' leave of absence, on Medical Certificate, is granted to Assistant Surgeon E. F. Wheatley, Civil Assistant Surgeon of Lullutpore, in order to enable him to visit Mussooree.

REVENUE DEPARTMENT.

No. 259A.

Camp Danpore, the 8th November 1860.

Moulvee Taffuzzool Hossein is appointed to be an Assessor, under Act XXXII. of 1860, in the District of Seonee.

No. 264A.

Camp Chowkee Jewun, the 9th November 1860

Meer Toorab Ally, Deputy Collector of Bijour, is entrusted with the duties of an Assessor, under Section XXX. of Act XXXII. of 1860, in the Tehseelees of Bijour and Chandpore, with Pergunnahs Sgothara and Sherekote.

Mr. E. R. Lemaistre, Tehseeldar of Bijour, is appointed to act as a Deputy Collector, under Regulation IX. of 1833, while Meer Toorab Ally is employed as an Assessor under Act XXXII. of 1860, or until further orders.

No. 265A.

Kadir Alli, Tehseeldar of Nugeenah, in the District of Bijour, is appointed to be an Assessor under Act XXXII. of 1860, in the Tehseelees of Nugeenah and Nujeebabad, with Pergunnah Nehtore.

No. 1553A.

Camp Allgurh, the 10th November 1860.

Mr. C. B. Thornhill received charge of the Office of Commissioner of the Allahabad Division from Mr. A. H. Cocks on the 27th ultimo.

No. 273A.

Camp Allygurh, the 12th November 1860.

Sree Dhur Rao is appointed to be an Assessor, under Act XXXII. of 1860, in the City of Saugor.

No. 886.

Jankee Pershaud, Deputy Collector of Hosungabad, is placed in charge of the Treasury of that District.

No. 278A.

Camp Iglass, the 13th November 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Neemuch, within the Pergunnahs specified opposite to their names:—

Moonshee Syud Samun Allee Khan	...	In the Pergunnahs of Jawud, Ruttongurh, Singhowlee, Jaut, and Beechore.
Girdharee Lall	...	In the Pergunnahs of Neemuch, Jēerun, Chittakhern, Niskoom, and Gungapora.

No. 281A.

The following Tehseeldars of the Chundeyree District are appointed to be Assessors under Act XXXII. of 1860 in the Tehseel Circles specified opposite to their names:—

Pundit Thakoor Doss, Tehseeldar of Lullutpore.	In the Pergunnahs of Lullutpore, Bansee, Chundeyree, and Balabehut.
Kasee Mohamed, Tehseeldar of Banpore	In the Pergunnahs of Talbehut, Banpore, and Mohrownee.
Pundit Bhola Nauth, Tehseeldar of Morowra	In the Pergunnah of Morowra.

No. 285A.

The following Tehseeldars of the Mozuffernugger District are appointed to be Assessors under Act XXXII. of 1860, within the Circles specified opposite their names:—

Syud Mohamed, Tehseeldar of Khutowlee	In the Tehseelee of Mozuffernugger.
Imdad Hossain, Tehseeldar of Mozuffernugger	In the Tehseelee of Thannah Bhowm.
Wuzeer Khan, Tehseeldar of Shamlee	In the Tehseelee of Shamlee.
Mohomed Ali, Tehseeldar of Thannah Bhowm	In the Tehseelee of Poorchupar.
Sooltan Hossain, Tehseeldar of Poorchupar	In the Tehseelee of Khutowlee.

No. 292A.

Camp Royah, the 14th November 1860.

That portion of Notification No. 246A., dated the 5th instant, in which Mr. Munro, Customs Patrol, was appointed to be an Assessor under Act XXXII. of 1860, in the Pergunnahs of Huzoor Tehseel, Pinahut, Futteeabad and Irradutnugger, of the Agra District, is hereby cancelled, and the following Tehseeldars are appointed Assessors in the Circles specified opposite their names:—

Nujmoodeen Hyder, Tehseeldar of the Huzoor Tehseel	In the Pergunnahs of Huzoor Tehseel, and Irradutnugger.
Ikram Allie, Tehseeldar of Etnadpore	In the Pergunnahs of Bah Pinahut and Futteeabad.

No. 1571A.

The cultivation of Tea has extended so widely in the North-Western Provinces, especially in the Dehra Dhoon, under the encouragement given by the Notification in this Department, No. 2109A., dated 26th September 1855, and the Indents on the Superintendent of the Botanical Gardens for Seeds and Seedlings have become so numerous and so heavy, that it is necessary to place them under some regulation, in order that a fair distribution may be secured, and the extension of the cultivation may be promoted in the largest possible degree.

The following Rules, supplementary to the Notification above referred to, are published for general information:—

I. Every person and every Company indenting on the Superintendent of the Botanical Gardens, North-Western Provinces, for Tea Seeds and Tea

Plants, shall specify the place or places where his or their Plantations are situate; the entire area of such Plantations fitted for the growth of Tea; and the portion of the area which has been stocked with Tea Plants.

II. The Partners or Sharers of a Tea Company shall not be permitted to indent individually and separately, for Seeds or Plants. No Indent will be received except from one or other of the Partners or Sharers in behalf of the Company collectively.

III. The quantity to be given gratis to each party indenting shall be restricted ordinarily to 100 maunds, and one lakh of Seedlings. But it shall be in the discretion of the Superintendent of the Botanical Gardens, North-Western Provinces, to increase the allotment, whenever the supply at his disposal may admit of it.

IV. It will be the duty of the Superintendent of the Botanical Gardens, North-Western Provinces, to meet all indents for Seeds and Seedlings for the *bona fide* use of the applicant's Plantation within the limitation above expressed, so far as it may be in his power to do so. But if the aggregate demand exceed the supply of Seeds and Seedlings available for distribution, a preference shall be given to those who may have been engaged in the cultivation of the Tea Plant for a period not exceeding five years.

V. The distribution of Seeds and Plants to the proprietors of well-stocked and well-established Plantations, and of Plantations which have been at work for five years or upwards, shall be discretionary with the Superintendent of Botanical Gardens, due advertence being had to the aggregate demand, and the means at his disposal of meeting it.

VI. Parties disposing by sale, or otherwise, of Tea Seeds and Tea Plants, the produce of their own Farms, and indenting nevertheless on the Government Plantations for a supply, shall be required to pay for Seeds at the rate of Rupees 20 per maund, and for Plants at the rate of Rupees 3 per hundred. In such cases, it shall be further in the discretion of the Superintendent, Botanical Gardens, to refuse compliance with the Indent altogether.

GENERAL DEPARTMENT.

No. 1263A.

Camp Danpoor, the 8th November 1860.

The Reverend D. Bellamy is appointed to be Chaplain of Gwalior.

No. 1279A.

Camp Allygurh, the 12th November 1860.

Leave of absence for twelve months, under Section V. of the Uncovenanted Leave Rules, is granted to Mr. S. W. Fallon, Superintendent, Ajmere Government School, and Inspector of Village Schools in Ajmere and Mairwarra, to proceed to England, on Medical Certificate, together with the usual preparatory leave, to enable him to reach the port of embarkation.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Captain J. B. Smyley, Assistant Commissioner, Mooltan, has obtained leave from the 10th August to 20th September last, being the time occupied by him in rejoining his appointment on his return to India from Furlough to Europe.

Mr. H. E. Perkins, c. s., Personal Assistant to the Financial Commissioner, having reported his return to India, is allowed the usual eight weeks' leave, to enable him to rejoin his appointment.

Transfers.—Qaim Ali, Extra Assistant, from the Sealkote to the Thanosur District.

Dya Shunkur, Extra Assistant, from the Thanosur to the Sealkote District.

Appointments.—The Reverend H. F. Corbyn, Chaplain of Dehra Ishmael Khan, to be Chaplain of Subathoo, with effect from the 12th August last.

Mr. G. Hickie is appointed an Assistant Patrol of the 3rd Class in the Sind Saugor Salt Department.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, THE 9TH NOVEMBER 1860.

No. 435.—The under-mentioned Native Officers and Men, formerly of the Artillery, and recently appointed to the Peshawur Mountain Train, from the 1st Irregular Cavalry are transferred to the Mounted Police, as noted opposite to their respective names; and where vacancies for them do not exist, are to be borne on the Rolls as Supernumeraries until they can be absorbed:—

Ressaidar Sham Sing, as Ressaidar, Lahore Division.

Jemadar Kan Sing, Umballah Division.

„ Jod Sing, Trans Sutlej Division.

„ Ameer Sing, Lahore Division.

Sowar Zalum Sing, } Ditto Ditto.

„ Fyzoolla, } To the Trans Sutlej

„ Sewah, } Division.

„ Luchmun Sing, } To the Loodianah Res-

„ Sekunder Khan, } sallah of the Umballa

„ Shaik Bahadoor, } Division.

6th Punjab Infantry.

No. 436.—*Leave of Absence.*—Lieutenant T. Quin, Second in Command, from 28th October to the 27th November 1860, to remain at Bombay, on urgent private affairs.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, viz.:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560

Total Chests ... 1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium.

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 p. m. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bond fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so:—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Thursday, 7th March " -	1220	560	1780
Do. Wednesday, 10th April " -	1220	560	1780
Do. Wednesday, 8th May " -	1220	560	1780
Do. Monday, 10th June " -	1220	560	1780
Do. Monday, 8th July " -	1220	560	1780
Do. Monday, 5th August " -	1220	560	1780
Do. Monday, 9th September " -	1220	560	1780
Do. Tuesday, 7th October " -	1220	560	1780
Do. Wednesday, 6th Nov. " -	1220	560	1780
Do. Thursday, 8th December " -	1244	601	1845
Total	13144	6201	19345

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

Behar ...	14,664	
Benares ...	6,761	
	21,425	

time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 6.—“With regard to the trade in Opium, it is agreed between the high contracting parties that, at each of the periodical Sales of that article, there shall be reserved for the French Government, and delivered upon requisition duly made by the Agents of His Most Christian Majesty, or by the persons duly appointed by them, the number of chests so applied for, provided that such supply shall not exceed three hundred chests in each year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium

“applied for at any one time shall not be taken on account of the French Government, by the Agents of His Most Christian Majesty, within the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the *Government Gazette*.”

By Order of the Board of Revenue,

A. HLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, viz:—

Behar Opium ...	1,274
Benares ditto ...	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

Sudder Dewanny Adawlut.

CIRCULAR.

No. 14.

TO THE CRIMINAL AUTHORITIES IN THE LOWER PROVINCES.

SIR,—I AM directed to forward, for your information and guidance, copy of a letter that has been addressed by the Court to the Officiating Sessions Judge of , in reply to the question, whether the jurisdiction of a Magistrate, under Act IV. of 1810, is, in any way, restricted by the provisions of Act X. of 1859.

2. Your particular attention is requested to the ruling of the Court, from which you will see that a Magistrate's summary powers, under Section 4, Act IV, are not affected by the later Enactment.

3. There can of course be no question as to the power of a Magistrate to institute enquiries as hitherto, under Section 2 of the Act.

I have, &c.,
(Sd.) H. B. LAWFORD,
Register.

FORT WILLIAM,
The 10th November 1860. }

No. 549.

TO THE OFFICIATING SESSION JUDGE OF

SIR,—THE Court having had before them your letter No. 117, of the 20th August last, direct me to state, for your own and the Joint Magistrate's information, that, if a Landlord wishes to eject a Tenant, he must apply to the Collector, under Section 25 of Act X. of 1859, and his proceedings afterwards would be done with authority of Law, and could not be cognizable under Act IV. of 1810. But if the orders of the Revenue authority be not first obtained, the ejectment would be "without authority of Law," and therefore cognizable by a Magistrate, under Act IV. of 1810.

It is to be observed that before Act X. of 1859 was enacted, the only remedy left to a Landlord to eject a Tenant, who had no right to continue in possession of his land, was a regular suit in some Civil Court. By Clause 6, Section 23 of Act X. of 1859, such suits are now maintainable as summary suits before a Collector of Revenue. In such a suit the question of right to eject can be decided, and the right declared, and under such declaration, the Zemindar or other person can proceed "by authority of Law" and eject the Tenant in possession. But the cognizance of such suits by the Revenue Court, instead of the Civil Court, in no respect alters the operation of Act IV. of 1810, which applies, as before, to all cases of illegal dispossession. The difference still remains that, under Act IV. of 1810, the question of right cannot affect the issue, as the fact of previous possession will alone be looked to, whereas, under Act X. of 1859, the question of right will be open to determination. It is true Act X. of 1859 restricts the cognizance of such matters

to the Revenue Courts, but the question thus referred to is the "right to eject," which can be determined there only. The Magistrate would not, under Act IV. of 1810, try that matter, and therefore the restriction of Act X. of 1859 does not apply to his proceedings.

I have, &c.,
(Sd) H. B. LAWFORD,
Register

FORT WILLIAM,
The 31st October 1860. }

Notification, No. 23.

MR. R. C. P. PERRY, Sub-Assistant Commissioner, received charge of the Maunbhoom Treasury on the 19th instant.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acctt., Govt. of Bengal,
The 23rd November 1860. }

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

It is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax No. 2, Church Lane.
2. Treasury of the Collector of the 24-Per-gunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860. }

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860. }

Department Public Works.

NOTICE is hereby given, that the following Navigation Tolls will be let to the highest bidder, by Public Auction, on the 26th November 1860, at the Government Bungalow of Moirakah, for the term of one year, commencing on the 1st December 1860:—

1. The Tolls on the Buxee and Gyghatty Navigation Channel, between the Rivers Roopnarain and Damoodah.

2. The Tolls on the Banspattee Navigation Channel, between the Rivers Damoodah and Hooghly.

A Deposit of Rupees (500) five hundred will be made by the highest bidder for each Toll at the time of Auction, with an undertaking on his part to sign the necessary Lease on or before the 1st December 1860.

For further particulars apply to the undersigned.

W. SMITH, C. E.,

Executive Engineer, Burdwan Division.

BURDWAN,
The 5th November 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,

Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860. }

Nuddea Rivers.

Report shewing the least Depth of Water in the Navigable Channels, from the 12th to the 18th November 1860.

NAMES OF RIVERS, &c.	Least Depth of Water.	Remarks.
MATABANGAH.		
Above its Entrance in Ganges ...	Ft. In. 10 0	
On the Entrance Bar .	5 3	The Entrance at the Ganges will be kept open, but the Hat Boleah River will close in six or eight days.
From thence to Hat Boleah, 44 Miles .	4 0	
Hat Boleah to Allickdeah ..	1 3	Below Allickdeah to the Hooghly, the River will be kept open for Traffic.
Allickdeah to Kishengunge, 38 Miles ..	2 7	
BHAGIRUTTEE.		
At the Entrance ...	closed.	Hat Boleah to Allickdeah by land 11 miles.
Jeagunge to Cutwah, 60 Miles ...	2 5	The Bhagiruttee will be kept open from Jeagunge and Moorshedabad, &c., to Nuddeah.
Cutwa to Nuddeah, 46 Miles ..	3 0	

Gauge at Berhampore on the 17th plus 11 inches.

T. N. ARMSTRONG, C. E.,

Supdt., Nuddea Rivers.

The 20th November 1860.

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraich. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.,*

District Supdt. O. P., Baraich.

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,

Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 1st September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummaabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,

Collector.

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr	33 10 0 0	22 0 0	25 5 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Mubeshletta, Thannah Rampoor, Pergunnah Salemabad	50 9 13 9	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	63 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3015	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund.	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	22 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singha, Thannah Dhurhura, Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrah-gunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbutah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

সদরিক আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি

৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-
এমের এবং তাহার অস্ত্রপাতি যে সকল
হান তন্নিমিত্ত বহু দেশের কোর্ট উইলি-
এমের গুপ্তেম কোর্ট আপন আদালত ঘরে
ওয়ারেটরমিনর এবং এডমাইরেলটি অর্থাৎ
মহা সমুদ্র সম্প্রদায় মোকদ্দমা নিষ্পত্তি
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ঘণ্টার সময়
বসিবেক এ বিষয় সকলে অরণ রাখুন।

C. H. BROWN,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fuly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidder, above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhunjonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore ..	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	616	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	586	5	8	0	0	1417	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore ...	122	13	16	11	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	313	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	168	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore ...	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore ...	289	0	0	0	0	104	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore ...	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore ...	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	219	12	11	0	0	257	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 31st October 1860. }

LIABILITIES.		ASSETS.	
Proprietors' Capital	1,07,00,000	Government Securities ..	11,39,077
Reserve Fund	2,05,001	Dues from Government ..	15,72,384
Current Accounts	1,79,42,676	Cash	2,97,87,194
Cash Credits Undrawn	3,30,606	Loans on Deposit of Securities ..	89,34,900
Other Claims	2,71,085	Discount Loans on ditto ..	43,79,750
Bank Notes	1,81,50,649	Accounts of Credit on ditto ..	3,87,700
Post Bills	2,43,591	Government Bills discounted ..	3,17,486
Profit and Loss (<i>Rebate Account</i>) ..	32,520	Mint Certificates ditto ..	21,481
		Mercantile Bills ditto ..	11,52,153
		Dead Stock	1,81,157
		Stamp Duties	2,228
		Interest accrued	618
Total	4,78,76,131	Total	4,78,76,131

In the matter of } Notice, that the petition of the said Insolvent, of Budge Budge, in the seeking the benefit of the Act XI. Vic. cap. Zillah of 24-Pergunnahs, } XXI., was filed in the Zemindar, but at present } Office of the Chief of Muckunwallah Gully, } Clerk on the 10th day in Calcutta, an Insol- } of October last, and by vent. } an Order of the same date, the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of } On Wednesday, the
Sumbhoochunder Hol- } 10th day of October
dar, of Budge Budge, } last, it was ordered that
in the Zillah of 24- } the hearing of the mat-
Pergunnahs, Zemindar, } ters of the petition of
but at present of Muc- } the said Insolvent be
kunwallah Gully, in } heard on Saturday, the
Calcutta, an Insolvent. } 5th day of January next,
and that the said Insolvent do then attend to
be examined by the said Court.

In the matter of } Notice, that the pe-
Madubehunder Bysack, } titution of the said Insol-
of Jorasanko, in Cal- } vent, seeking the bene-
cutta, late a Merchant } fit of the Act XI. Vic.
and Iron Founder, an In- } cap. XXI, was filed
solvent. } in the Office of the
Chief Clerk on the 19th day of November instant,
and by an Order of the same date, the Estate and
Effects of the said Insolvent were vested in the
Official Assignee.

In the matter of Shaik Purbez, and Shaik Punjab, carrying on trade and Partnership as Dealers in Glass-ware and other Articles at Dhuruntollah Bazar, in Calcutta, an Insolvent. } On Wednesday, the 21st day of November instant, it was, on the petition of Panchcurry Mullick and Isserchunder Coondoo, Creditors of the said Insolvents, adjudged that the said Shaik Purbez and Shaik Punjab have committed an act of Insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another Order of the same date, the Estate and Effects of the said Insolvents were vested in the Official Assignee.

In the matter of Wil- } On Saturday, the 8th
liam Howenden Thacker, } day of October last, it was
an Insolvent. } ordered that Saturday,
the 1st day of December next, be appointed for the
further hearing of this matter, and that unless cause
be shown to the contrary on that day the said
Insolvent shall be discharged personally as well as
to his after-acquired property from all liability for
debts, claims, and demands of all the Creditors fol-
lowing whose names are inserted in the Schedule
of the said Insolvent, that is to say, Messrs. Car-
ner, Newson and Co., Messrs. D. Wilson and Co.,
Messrs. F. W. Browne and Co., Messrs. Spence and
Co., Messrs. Bathgate and Co., John Parry, Esq.,
W. R. Lackersteen, Esq., Ramchand Dey, Messrs.
Paxton and Co., Naran Sing, Messrs. Charles
Nephew and Co., Messrs Ranken and Co., Messrs.
Beulie and Co., Messrs. Watts and Co., Messrs.
Clarke and Co., Messrs. Cuthbertson and Harper,
Messrs. Cook and Co., Messrs. Payne and Co.,
Messrs. T. Smith and Co., Messrs. Thacker,
Spink and Co., W. Thacker, Esq., W. Spink,
Esq., Grant, Esq., M. Boudet, Messrs. Mackenzie,
Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq.,
Administrator to the Estate of W. H. Billings,
deceased, Messrs. Francis and Co., and Nobocom-
mar Mullick.

Chief Clerk's Office, 23rd Novemler 1860.

MR. JOHN PARRATT, JUNIOR, is authorized to sign
our firm from this date.

Calcutta,
The 1st November 1860. }

COPIES OF THE
Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, NOS. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

THE Congregation hitherto meeting for Divine Worship in St James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE, }
7th November 1860.

Notice.

MR RICHARD BATTY PARR has authority to sign for us per procuration from this date. Mr. EDWARD WALKER continues to sign the Firm as heretofore

DICKINSON, BROTHERS & Co.

CALCUTTA, 7, MISSION ROW, }
The 20th November 1860.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	0	5	4	0	13	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0	8	0	0	14	8
" " " " $\frac{1}{2}$ of an ounce	0	13	4	1	12	0
" " " " 1 ounce	1	0	0	1	13	4
" 1 oz. but " 1 $\frac{1}{2}$ ounce	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, i. e. Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional

quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office
of India.

SIMLA, }
The 20th October 1860.

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	0	5	4	0	13	4
" more than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0	8	0	0	14	8
" " " " $\frac{1}{2}$ of an ounce	0	13	4	1	12	0
" " " " 1 ounce	1	0	0	1	13	4
" " " " 1 $\frac{1}{2}$ ounce	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, i. e. Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage :—

	Rs.	As.	P.
If weighing less than 2 oz.	...	0	2 4
" more than 2 ounces but less than 4 oz.	...	0	2 0
" " 4 " " " 6 oz.	...	0	8 4
" " 6 " " " 8 oz.	...	0	4 0
" " 8 " " " 10 oz.	...	0	5 4

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA, }
The 2nd November 1860.

[2536]

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
The 19th November 1860. }

C. K. DOVE,
Post-Master General of Bengal

Statement shewing the number of Packets which were contained in the missing Jessore Wallet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters	Paid.	Service.	Total.	
Jessore ..	53	19	0	...	...	...	* Deputy Magistrate No 522, R. C. Raikes No. 24570.
Backergunge ..	38	9	2*	...	...	...
Commercolly ..	22	7	0	...	...	...	† Gobinchunder No. 1823.
Furreedpore ...	25	16	0	...	...	...
Pubna ..	50	13	1†	...	...	...	‡ Callachand Paul and Deerechand Paul No. 471, Bood Sing Ballechand No. 24587.
Joynuggur ..	21	2	0	...	...	...
Serajgunge ...	38	7	2‡	...	...	...	§ Bholanauth No. 1824.
Magoorah ...	12	4	0	...	...	...
Nowhatta ...	4	1	1§	...	...	...	|| Ramsunder Shaw No. 358, Ramchunder No. 1822.
Jenidali ...	9	6	0	...	...	...
Mohamedpore ...	4	5	0	...	...	...	¶ Kally Kissore Roy No. 234
Culna ...	10	1	0	...	...	...
Nobabgunge ...	33	1	0	...	...	...
Belgatcha ..	1	0	0	...	...	...
Lohagurrah ..	2	1	0	...	...	...
Chowgatcha ...	2	0	0	...	...	...
Chandpore ..	1	1	0	...	...	...
Morrelgunge ...	1	1	0	...	...	...
Moharajgunge ...	17	0	2||	...	...	...
Kissubpore ...	8	0	0	...	...	...
Madareepore ...	7	0	1¶	...	...	...

C. K. DOVE,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Monday, the 3rd idem, *via* Marseilles only.

Letters and Papers, for transmission *via* Bombay, will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste:—

Rates of Postage.

Under ½ Ounce	Rs.	0	6	0
" ½ "	"	0	8	0
" ¾ "	"	0	14	0
" 1 "	"	1	1	0

No. 2073.

The 23rd November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Tuesday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for quarter for an Ounce, in addition to the Steamer Postage paid by Stamps.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, NOVEMBER 24, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Foreign Department.

Copy of a letter from Lieutenant-Colonel A. H. Irby, Her Majesty's 51st Light Infantry, to the Lieutenant-Governor of the Punjab, relating to the Murder of the late Mr. Adolphe Schlagentweit.

Dated Te Lidak, 22nd September 1860.

"I THINK I cannot be far wrong in at once writing to apprise you of a circumstance which may be interesting to yourself, and perhaps to the Government of India and the public, the fate of Mr Adolphe Schlagentweit, whose death appeared to be enveloped in mystery, when I left the Punjab in April last. Though the Government may have then been in possession of the facts which I am now about to communicate, but there must have been doubts still existing which may now be wholly removed. I may premise that, on arrival here in July, I made searching enquiries as to the fate of this unfortunate Gentleman, feeling a deep interest in his fate, and believing any authentic information would be welcomed by the Government, in which opinion I was strengthened by ascertaining here, that strenuous efforts had been made at the instance of Government to obtain authentic intelligence of the circumstances of the death, and to recover any Papers and Effects of the deceased. I examined many persons of respectability from Yarkund, whose statements, though varying in details, agreed in the principal fact of the murder of Mr. Schlagentweit by one "Wulle Khan," a Native of Kokan. I pursued my travels hence towards Yarkund and learned additional particulars from Merchants met with, and when in Camp, a few days from Yarkund, where I was hunting, when talking over the practicability of entering into communication with the Authorities of Yarkund with a view to obtain full particulars

of the death of Mr. Schlagentweit, as also to recover if possible his Effects, I was told to my surprise one of my attendants had been engaged in this search by the Deputy Commissioner of Kooloo. This man assured me Mr. Schlagentweit's servant was residing in Yarkund, and that he had in his possession the head of the deceased, as also some property. In consequence of this information, I resolved to proceed to the Frontier post of the Yarkund Territory and demand an interview with the principal Official, and so open negotiations. My arrangements were under consideration the day following this disclosure, when, to my utter astonishment, I was informed the Sahib's servant, in search of whom I was going to Yarkund, had arrived in my Camp and requested an interview. This person by name "Murad," a Native of Bokhara, in faith, a Jew, showed me, as his credentials, a Promissory Note for 600 Tillahs for some Furs purchased by Mr. Schlagentweit, by whom this acknowledgment was given, dated and signed (at the place where I was then encamped) Soogheit, Yarkund Road, July 3rd, 1857. Murad wore this concealed as an Armlet; he had with him the head (as asserted) enveloped in Cotton in shape of a Pillow, a Book in German without name, but being a Scientific Geographical Work, in all probability the property of deceased, and an Instrument. His narrative succinctly rendered is as follows:—Murad, travelling from Delhi to Yarkund in pursuit of his business as Trader, met Mr. Schlagentweit in Kooloo, who engaged him to enter his service and accompany him to Kokan. Mr. Schlagentweit had with him much Merchandise, Cloths, Silk, &c. He took the white Furs from Murad at his valuation, left them at Lahoul, from which place Murad went to Le to engage Servants and Horses for Mr. Schlagentweit, and all arrangements being complete, they travelled by the Cian-Tan route; the night before reaching Soogheit, nearly all the servants and Coolies hired at Le, absconded at Soogheit. Mr. Schlagentweit was plundered at night of all his

Goods, which were carried off on fifteen of his best Horses of which he had forty. The tracks of the robbers were found to take the direction of Kargyl, a Province of Yarkund. Mr. Schlagentweit and his few remaining servants followed on them; among the servants was one Mahomed Dahomey. Mr. Schlagentweit had despatched his Kidmutgar from Soogheit with his Journals and Letters. This Mahomed Dahomey informed Mr. Schlagentweit that one Wullee Khan, a Chief of Kokan, a Country under the English Government, he said, was now supreme in the Yarkund Territory, which he held with a large Force—that Mr. Schlagentweit should write to him the case of robbery, and claim his assistance to recover his property. Mr. Schlagentweit did so. Murad was entrusted with the letter, the Goods were found exposed for sale in Kargyl by Wullee Khan's emissaries and the whole restored by authority of Wullee Khan to Mr. Schlagentweit, to whom also the Arch-traitor sent most courteous messages and invitations to visit him; he was then near Anjan and endeavouring to capture that City—all Yarkund was in anarchy—the Chinese shut up in their strongholds, the man Mahomed Dahomey used every persuasion to prevail upon Mr. Schlagentweit to visit Wullee Khan, who, however, said his destination was Kokan—that was his Road, why should he turn aside from it, to where was tumult and fighting? but in an evil hour he was induced to forego his resolve, and yielded to the representations of Mahomed Dahomey. Arrived at the quarters of Wullee Khan, that villain ordered the keys of Mr. Schlagentweit's Boxes to be taken from the Khansamah, and the contents minutely examined, and on receiving a report thereof, ordered the Sahib to pay duty upon them. Mahomed Dahomey alone entered the presence of Wullee Khan, and addressed a few words to him. Mr. Schlagentweit expostulated at the demand made upon him, saying he was on his way to Kokan, when invited there, and the demand was unjust, and so forth. At this time, the Horses setting to fighting, Mr. Schlagentweit directed Murad to go and quiet them; he did so, and on returning, found his Master sabred and dead on the ground beside his property; he himself was seized and imprisoned; the Khansamah, a Cashmerie, and a Ladak man also. The Cashmerie, after some few days' confinement, was released, being a Mussulman, the Ladak man was killed, and Murad, after some months' duration in fetters, professed Mahomedanism and was released. For six months Wullee Khan held possession of the Country, and much slaughter took place, but the Chinese retained the Cities and strong places, until a large Force arrived to their assistance. Wullee Khan's Army then broke up and dispersed. He himself is now Prisoner in the hands of the Ruler of Kokan. Murad's brother (or uncle) being resident in Yarkund now befriended him, who made search for the remains of his late employer and found the head, which had been severed from the body, near the place where the murder was perpetrated. Though much decayed, he easily identified it, by some peculiarity of the teeth; the other portions it was impossible to recognise, as hundreds of men had been slain in battle on that spot. He made search for any property of deceased, and bought in the Bazar the Book and Instrument. He was on his way to Kangra with his relative, at which place he hoped to find the brothers of his deceased Master, and deliver their brother's relics to them. Such was the gist of this man's story,

as translated to me from Toorkee into Oordoo; it is not free from incoherency. I had to put many searching questions to elicit thus much. He said he dared not have gone to Le owing to suspicions entertained there against him. No wonder as he engaged the traitor Mahomed Dahomey, but having heard from some Merchants who had been travelling towards Yarkund in my company, of my approach and enquiries, he had joined some Hajjis to come to me. I offered him my escort down to the Punjab; he is now travelling under my protection—the Promissory Note he holds for value Rupees 3,600 would doubtless have proved a strong temptation to Murad to risk much, had he been guilty of complicity in the treachery to which Mr. Schlagentweit fell a victim, in order to obtain its amount; it strikes me as remarkable that if innocent he should have delayed so long in coming forward, especially as he was aware of the enquiries set on foot by the British Government, and must have felt sure of justice at their hands. I have evinced no suspicion of the truth of his statements, which can be thoroughly sifted by competent linguists on his arrival at Lahore. Murad is certain that Mr. Schlagentweit despatched his Journal from Soogheit. He had commenced another, a Book which was half complete. Of this and other papers, Murad states, after every search and enquiry, he could gain no tidings. He has just been with me, and says that his Horses being lame, and being indebted to a Merchant here, he will not be able to accompany me to Cashmere (for which place I start in two days,) unless I discharge his liabilities, &c, which I judge to be unnecessary on my part as the Note which has brought him thus far will surely lead him to where only it is valid. I enclose an exact copy of it. I have necessarily omitted much detail in this piece, as also other versions of the melancholy event, some of which bore strong resemblance to truth and would inculpate Murad, together with the other undoubted Traitor Mahomed Dahomey. I could not wholly give up the belief that the Journal and other Papers of Mr. Schlagentweit are yet in existence, and think that, if the Government attached great value to them, they might be recovered, from enquiries I made of several Yarkund people as to the animus of the Ruler of that Country."

Government of Bengal.

Steam Communication between Akyab and Chittagong.

From C. E. LANCE, Esq., Officiating Commissioner of the Chittagong Division, to the Secretary to the Government of Bengal,—(dated the 9th August 1860.)

SIR,—I HAVE the honor to forward the accompanying copies of letters from Mr. Radcliffe, the Officiating Judge of this Station, on the subject of Steam communication between Akyab and Chittagong.

2. Mr. Radcliffe's proposition is, that the Government Steamer *Proserpine*, now stationed off the Arracan Coast, should be despatched from

Akyab to Chittagong monthly, on the arrival of the Calcutta and Burmah Company's Steamer at the former Port, and that having embarked any Passengers or Freight which might be waiting for her here, she should return to Akyab for whatever other duties she may have to perform.

3. Mr. Radcliffe dilates upon the advantages which would thus be conferred upon private persons, the great benefit the Mercantile Community would receive, the large pecuniary profit that would accrue to Government directly or indirectly, the great saving to the State in the matter of the easy and punctual transport of Treasure, Stamps, Stationery and Stores in general. I need not, therefore, recapitulate his arguments, but I must add that I fully concur in them.

4. The *Proserpine* came here in June, and again at the end of last month, for the purpose of conveying Treasure, but it was not known that she was coming, and therefore little advantage could be taken of her presence, although, on her last trip, she did take a few Deck Passengers at five Rupees a head. I must, however, mention that, on the last occasion, the Port Master could have shipped a large quantity of Freight, for which the Shippers were willing to pay the enormous freightage of two Rupees a maund, or fifty-four Rupees a Ton, but the Commander of the Vessel refused to take it.

5. Formerly, when there was communication by means of Government Steamers between Calcutta, Akyab, and Chittagong, Cargo between the two last places was charged at the rate of ten Rupees a Ton. The high price now offered shows the great want of regular and safe communication, and goes far to prove that, were it established, it would not result in loss.

6. Should the Lieutenant-Governor approve of the course now recommended, and determine to keep up a regular monthly communication between this Port and that of Akyab, I am of opinion that it would be found to be so profitable, that it would not be long before a Private Company would be glad to take the duty into its own hands. With these remarks, I would beg to leave the matter for His Honor's favorable consideration.

From E. F. RADCLIFFE, ESQ., Officiating Civil and Sessions Judge of Chittagong, to the Officiating Commissioner of the Chittagong Division, (dated the 3rd August 1860.)

SIR,—I HAVE for some time had under consideration the propriety of addressing you on a subject which may be thought foreign to my Office, but being one of the longest residents at Chittagong I am induced to do so under the conviction that, if the propositions now offered be carried into execution, they will prove not only advantageous to the State, but add materially to the comforts, the convenience, and prosperity of the European and Native inhabitants of this Town and District.

2. From its Geographical position, more than its reputed malariousness, you are aware that this Station is proverbially unpopular, not only with the European population, but also with the Natives of Northern and Western Bengal employed in the service of Government or otherwise. To remove these impediments; to render the District more popular; to create and foster a safe and prosperous trade and the means of transport for Passengers and Goods; and to dissipate that feeling of extreme isolation and discomfort which pervades the breasts of most of us, I beg to propose for your consideration and support, in a reference to His Honor the Lieutenant-Governor of Bengal, that a monthly

Steam communication be maintained between this Port and Akyab by means of the Steamer placed at the disposal of the Commissioner of Arracan for Coast trips.

3. To carry this into effect, I would suggest that the *Proserpine* be despatched from Akyab to Chittagong immediately on the arrival of the Calcutta and Burmah Company's Steamer at that Port, and that its departure from Chittagong to Akyab be so regulated as to meet at the latter place the return Steamer from Rangoon and Moulmein, by which means Chittagong would be brought within four days' journey from the Presidency. It may be urged that the Arracan Coast is a sufficient beat for one Vessel without extending it thus far, but if common rumour be accepted as correct, that is not the case, for it is said that the *Proserpine* remains much of her time unemployed in the Akyab Harbour; but be that as it may, with the exercise of a little more energy, there is no doubt that the *Proserpine* could be rendered available for this additional service.

4. In advocating a measure of this importance, it is necessary to show that it will be useful, economical, and politic. Neither of these points can be gainsaid; that it may be useful would be proved by the number of Passengers, European and Native, it would accommodate by the substitution of that mode of conveyance for the rickety and dangerous Country Boat at present available for the transport of Merchandise and Stores, and by the means placed at the disposal of Government for the monthly removal of its surplus Treasure; that it will not only be economical but profitable, I will now endeavour to exhibit.

5. It is a fact that since Akyab has become a Port frequented by European Merchants, the emigration of Coolies from this and other Districts in your Division has materially increased, and this emigration seems only limited by the means of transport, which at present is confined to the land route through the depths of pestiferous jungles, or the Sea route on board Sloops, whose voyages are attended with numberless dangers, privations, and delay. Should a regular monthly communication be established, and the people informed that the Akyab Steamer would leave its Moorings for this Port, as suggested in my 3rd paragraph, I foresee that her decks would not only be crowded with return Coolies willing to pay a fare of Rupees 4 for Adults and Rupees 3 for Children, but, in the same way, an equal, or perhaps greater, number of Passengers would await its arrival here for transport to Akyab.

6. It may be asked from whence my data are derived? In reply, I would observe, that on the occasion of the *Proserpine's* voyage from Akyab to this Port in May last, there were upwards of 300* Passengers (return Coolies), who paid

* Or thereabouts.

3 Rupees to 5 Rupees per head, and, I doubt not, that if the Steamer's departure had been proclaimed throughout the Province of Arracan, even more than that number might have availed themselves of that opportunity, but, say for argument's sake, that 200 Adult Coolies at Rupees 4 per head, and sixty Children at Rupees 3, avail themselves; that would give Rupees 980 per trip, or 1,960 from Akyab to Chittagong and back. From this item, we have only to deduct the price of Fuel, which, I think, may be approximately valued at 200 per diem, (perhaps affording in that Estimate a wide margin as the Calcutta Tug Steamers' demand per diem is only 300 Rupees,) and when we remember that the distance between the two Ports does not exceed 150 miles, and that the run under Steam does not ordinarily occupy more than thirty-six to forty-eight hours, assuming the expense at 800 Rupees, including Fuel and wear and tear, a profit of Rupees 1,160 is apparent, exclusive of Merchandise and Stores, which, from general observation and enquiry, I feel certain would not fall short of 600 per trip.

7. In assuming, however, that last item at so low a figure, I would wish rather to under-state than exaggerate. At present, we are in

†From Calcutta.

the habit of procuring Merchandize and Stores at a uniform Tariff of 1 Rupee per Package per Country Boat, but notwithstanding the apparent cheapness and extreme moderation of the charge, it not unfrequently proves excessive by the loss of the whole Invoice, and, therefore, I have reason to believe that, if the Government and the Burmah and Calcutta Steam Company could arrange for the freight of Bale Goods, other Merchandize, and the conveyance of Stores at a reasonable rate, not only would the European but the Native population resort to the monthly Steamer for safe transit in preference to the old mode so justly condemned.

8. Having, therefore, shown that the establishment would be profitable, I wish more especially to bring to your notice the political advantages derivable from my proposition. It is true we have an Electric Telegraph at this Station, but of what advantage in giving speedy information during the past two months of the rainy season your experience will indicate. Constant interruptions seem to be its normal condition; would it not then be highly conducive to the convenience of the inhabitants of this District and to yourself, as the Chief Officer in the Division, to have a speedy and punctual communication with the Authorities at the Presidency? Would it not be desirable in case of any disturbance on the Frontier, to have the means of pushing up Troops without delay? Would it not be advantageous to have the means of despatching surplus Treasure? In 1857 had such means been available, would three lacs of Rupees have fallen into the hands of the mutinous Sepoys? You will, I am convinced, reply to my first three queries in the affirmative, and to my final one in the negative, and I may say, as a resident of this Station during that troublous period, had monthly communication been then established, an outbreak might perhaps have been avoided, or if not three-fourths of the Treasure or more might have been saved.

9. With regard to the transport of Treasure to the Presidency at present in vogue, which would be abolished in case my suggestions meet with the support of Government, it is necessary to show that the State is put to considerable expense and the trade of Calcutta to no slight inconvenience by the despatch of Steamers and Pilot Vessels expressly for this duty not unfrequently, at the season when the latter are urgently required at the Sand Heads; to obviate this would, I believe, induce the Lieutenant-Governor to view favorably the propositions I have ventured to offer.

10. In conclusion, and under the belief that Her Majesty's Government is desirous of encouraging centralization as far as possible, I trust that the boon so warmly desired by the people of Chittagong may not be withheld:—more especially, as I have endeavoured to show that in every way it will prove beneficial, for it would not only tend to the prosperity of trade, the advancement of good government, and the removal of those feelings of restlessness, irritation, and desire of change of office, observable in the European and Native Officers of Government, but would prove an unspeakable blessing to the Invalid rising from a bed of sickness to find a Steamer at his door to convey him to Calcutta, instead of a Dawk journey of 350 miles before him—an act, in many cases, equivalent to a sentence of death.

From E. F. RADCLIFFE, Esq., Officiating Civil and Sessions Judge of Chittagong, to the Officiating Commissioner of the Chittagong Division,—(dated the 4th August 1860.)

SIR,—In continuation of my letter No. 74, of yesterday's date, respecting a monthly Steam communication between the Port of Akyab and Chittagong, I have the honor to lay before you other sources

of income, &c., derivable from my proposition.

2. For nine months out of the twelve, the Treasure from Bulloah could be brought hither under Police escort for exportation, thereby putting in immediate circulation an amount of Treasure which in my time, when Collector of that District, once reached eight lacs.

3. Military Stores for the Police Battalion, Stamps and Opium for the Collectorships of Chittagong and Bulloah, and Stationery for all the Offices in those Districts, could be punctually forwarded from the Presidency, and the expensive plan resorted to of transmission *via* Dacca and 150 miles of land carriage in the former case, and the dangerous mode of despatch from Burrisaul in the latter, be avoided.

4. In my paper of yesterday's date, I omitted an expression of opinion regarding the probable amount of fare that might be derived from Cabin Passengers, because I am not in possession of sufficient data for forming an accurate judgment, but I think I shall not be accused of over-estimating, when I assume that two European and four Native Cabin Passengers will avail themselves of the communication each way, that Rupees 8 per diem, exclusive of Wine, Beer, &c., would be a reasonable charge for each of the former, and Rupees 4 per diem for that of the latter. Assuming, therefore, that the trip between the two Ports and back would occupy four days, a Revenue of Rupees 128 per mensem would be derived from that source, exclusive, of course, of deductions for Table expenses.

From MAJOR G. VERNER, Commissioner of Arracan, to the Junior Secretary to the Government of Bengal,—(dated the 26th September 1860.)

SIR,—I HAVE the honor to acknowledge the receipt of your letter, with enclosure, relative to a suggestion made by the Civil and Sessions Judge of Chittagong, for the organization of regular Steam communication between that Port and the Port of Akyab by means of the Steamer *Proserpine*, and calling for my opinion on the propositions submitted by Mr. Radcliffe.

2. In reply I beg to state, for the information of the Hon'ble the Lieutenant-Governor of Bengal, that having forwarded a copy of the correspondence to Captain Slade, Commander of the Government Steamer *Proserpine*, and to Captain Porter, my Marine Assistant, and having requested them to favor me with their opinions of the proposition, I shall first give an abstract of them and afterwards proceed to submit my own.

3. Captain Slade, in order to show the capabilities of the *Proserpine* during the South-West Monsoon, stated that, on his last trip from Chittagong, in the early part of last August (though the weather was moderate for that season of the year), the Vessel strained a great deal, opening out the butts of the decks and covering board, washed up the planking of the sponson houses, and sprung the rudder so severely that it must be replaced by a new one. She was sixty hours on the passage, and did not average three and a quarter knots per hour.

4. Captain Porter says the *Proserpine* might run between the two Ports with regularity during the North-East Monsoon, but that, during the months of June, July, August, and September, he thought it doubtful whether it was safe to put her on the line at all; the last time she was fifty-eight hours returning from Chittagong, and she was much shaken, although she experienced but moderate Monsoon weather, with the usual Sea

5. In my opinion the Steamer *Proserpine* is not adapted to keeping up regular Steam communication throughout the year between the Ports of Akyab and Chittagong; during the South-West Monsoon, or from the 15th May to 1st October, her proceeding there and back is attended with very great risk, and though she went there on two occasions this year during the Monsoon, under instructions from the Superintendent of Marine, and returned without accident, still I consider her being sent there, at that time of the year, unless her services are urgently required, very objectionable, for were she to encounter bad weather, her position would be very awkward. The *Proserpine* is flat bottomed; is not a regular Sea-going Steamer; is not strongly built, as is shown by her opening out the butts of her decks, even in moderate weather, besides which, when it blows fresh, she has no hold in the water, and occasionally becomes quite unmanageable.

6. With regard to the *Proserpine's* proceeding to Chittagong during the North-East Monsoon occasionally, or between the 1st October and the middle of May, I see no objections; and should His Honor sanction the measure, I will send her there at such times as her services are not required here, and when her absence from the Arracan Coast will be attended with the least inconvenience. But I beg most respectfully to say that her being required to be despatched hence on any particular day of the month would be attended with great inconvenience, for, though, during the South-West Monsoon, the *Proserpine* may remain a great portion of her time, as Mr. Radcliffe states, unemployed in the Akyab Harbour, it is that, at that season of the year, on the Arracan Coast the weather is so boisterous, and the rains are so heavy, that, except when absolutely necessary she is not sent to other Ports, and even then to reach them she must occasionally proceed *via* Creeks, so as to avoid the open Sea; but in the dry weather she is constantly on the move, her services being required here, there, and everywhere; they are required for the relief of the Detachments of the Arracan Battalion, to enable the Inspector-General of Jails, Superintending Engineers, Surgeons, and others to visit the different Stations; to take Government Stores and Government Officers from one Station to another, and for many other purposes, besides which she is at my disposal to enable me to proceed on circuit, and I am generally out during a great portion of the dry season, or for some four months or more every year; and should the Steamer be required to leave Akyab for Chittagong on the arrival of the Mail Steamer from Calcutta, and only return again, so as to meet the Mail Steamer on her return from Burmah, as proposed by Mr. Radcliffe, the arrangement would interfere greatly with the requirements of this Province and cripple us altogether.

7. Mr. Radcliffe says that the profits of each trip might amount to Rupees 1,160, but I beg to say, that I fear the receipts would not cover the expenses. Captain Slade furnished me with a Statement showing the average expenditure of Coal and Stores for a trip to Chittagong and back, and they being valued by my Marine Assistant, would cost Rupees 945, or say Rupees 1,000, for each trip. Captain Porter estimates the cost of each trip to Chittagong and back at Rupees 1,380. On the two occasions, during the South-West

Monsoon, that the *Proserpine* proceeded to Chittagong this year, her receipts on account of passenger-money amounted to Rupees 645 and to Rupees 840, so that on neither occasion did she pay her expenses.

8. Captain Slade says she has room for 220 deck and 20 quarter-deck Passengers, but for no Cabin Passengers, there being no Cabins available. Should the number of Passengers be reduced, he says she might carry five Tons of Goods on her deck, there being no other place for them.

9. With regard to the number of Passengers, Mr. Radcliffe calculates on having her filled both going and coming, but there, I think, he is in error, for the Chittagong Coolies flock down to Arracan, in November and December, in thousands, but at that time of the year few wish to return to Chittagong; then again later in the season, about April and May, they all return to Chittagong, but few desire to come down, so that the chances are she will be full of Passengers one way, and have none the other.

10. Mr. Radcliffe says they get their Stores down to Chittagong by Country Boat, at a uniform rate of one Rupee per package; the residents of Chittagong are fortunate, for our packages by the Calcutta and Burmah Steam Company's Vessels cost us here five times that amount.

11. With regard to transport of Treasure from Chittagong to Akyab, I would request the favor of the Authorities at Chittagong being directed by His Honor to avail themselves of every opportunity to remit their surplus Treasure to this by the Steamer, as by doing so she might be saved unnecessary trips; and that they should be particularly required to remit as large a sum as possible in April, so as to obviate the necessity for sending the Steamer during the South-West Monsoon.

12. With regard to the 8th paragraph of Mr. Radcliffe's letter, I beg to say that, in 1857, in the month of July, the *Proserpine* was purposely sent to Chittagong for the purpose of bringing away the surplus Treasure at that Station, and on which occasion she brought away several lacs of Rupees. The *Proserpine* was afterwards sent up to Calcutta, and her services in Bengal were so urgently required, that she was not permitted to return to this Coast till April 1858. Had she been here, she would most certainly not have remained idle when the Sepoys of the late 34th Native Infantry mutinied at Chittagong.

13. With regard to Treasure being sent from Bulloah to Chittagong, and the obtaining of Military Stores, Stamps, Opium, &c., I beg to state that, as at Chittagong, there is a capital Schooner, the *Swallow*, I can see no reason why she should not be employed in bringing them. The Stores, &c., might at all times be brought from Burrissaul, and I am inclined to think, with much greater ease and facility than *via* Akyab.

14. Having no further remarks to offer, and trusting that His Honor will agree with me in considering the *Proserpine* not a fit Vessel to keep up regular communication between Akyab and Chittagong during the South-West Monsoon, particularly so as, if I mistake not, some years since even regular Sea-going Steamers were unable to enter the Chittagong River at that time of the year; and that during the North-East Monsoon, when parties can with ease leave Chittagong either

by land or water, that he will not consider it necessary to direct that the *Proserpine* shall leave this on any fixed day of the month, but that he will sanction my despatching her to Chittagong when most convenient, and so as to interfere as little as possible with the requirements of the Steamer in this Province.

From RIVERS THOMPSON, Esq., Junior Secretary to the Government of Bengal, to the Commissioner of Arracan,— (dated the 10th November 1860.)

SIR,—I AM directed to acknowledge the receipt of your letter No. 79, dated the 26th September last, relative to a suggestion made by the Civil and Sessions Judge of Chittagong, for the organization of regular Steam communication between that Port and the Port of Akyab by means of the Steamer *Proserpine*, which is at present placed at your disposal.

2. In reply I am desired to observe that the Superintendent of Marine, who was consulted on the subject, cordially approves and recommends the project, considering that the arrangement would be both remunerative to Government and convenient for the Community; and though you assign reasons against the measure during the South-West Monsoon, which seem substantial, you assign none that, in the opinion of the Lieutenant-Governor, are substantial in regard to eight months of the year.

3. During the fine season, which is by far the most important, as regards both Native and European Passengers, your only objection is, that the Province of Arracan will lose the services of the Vessel during a part of every month. The Lieutenant-Governor does not consider this a valid objection. Under good arrangements the local services of the Vessel between the trips will, he considers, amply suffice for the wants of the Arracan Province. Often you have no Steamer at all at Akyab, and nevertheless business gets on; and the Lieutenant-Governor thinks the very great value of the services of the Vessel, when affording a regular monthly means of communication to such a generally inaccessible place as Chittagong, much more than compensates for any little inconvenience that may be caused in Arracan by her absence for a short part of every month.

4. It appears from your letter that you are willing to despatch the Vessel occasionally; but I am directed to state that an occasional communication at irregular intervals, which no one can make sure of beforehand, is by no means calculated to answer the purpose. The fact that two such occasional and sudden trips heretofore did not fully pay all charges, goes for nothing; whilst the fact that so much passage money, without freight, (which it was necessary to refuse probably on account of the Monsoon,) was realized on those trips as to go far towards paying for all charges, is very hopeful for a regular monthly communication advertized beforehand.

5. I am therefore to request that the measure may be immediately adopted, and that, in communication with the Commissioner of Chittagong, you will organize a regular communication between the Ports in question, except during the South-West Monsoon; and that all publicity may be given to the arrangement.

6. If the measure in the present form succeeds, it is likely to be the means of introducing an uninterrupted monthly communication in a better Sea-boat than the *Proserpine*.

Foreign Department.

Extension of Pardon to convicted Rebels and Mutineers.

Extract from the Proceedings of the Government of India, under date the 15th November 1860.

READ again Despatch from the Secretary of State, No. 11, dated 31st January 1859, (Public Department,) regarding the Amnesty Clauses of Her Majesty's Proclamation.

Read again Despatch from the Secretary of State, No. 55, dated 15th June 1860, (Judicial Department,) on the subject of the Memorial of Dooteram Burooah, who was convicted of complicity in the conspiracy at Assam, and sentenced to banishment.

In paragraph 21 of the Governor General's Minute, dated Allahabad, 4th December 1858, it is said: "In regard to Rebels and Mutineers already convicted and undergoing sentence, undoubtedly the Amnesty does not extend to them. But I take this opportunity of saying that I am satisfied that both in policy and in justice a revision of many of the sentences under which men have been transported and imprisoned will be necessary. I think, however, that this measure should not be undertaken at the present time. For the moment we have enough to do to watch the results of the pardon given to those who are unconvicted, and of the disbandment of the disarmed Regiments. Any considerable remission or relaxation of sentences legally passed should be reserved till the Districts still disturbed shall have been reclaimed to order."

In paragraph 6 of the Despatch from the Secretary of State of 31st January 1859, it was observed, that "the cases of Convicts undergoing sentence may be considered hereafter, but not before the pacification of the Country shall have been completed."

In paragraph 5 of the Despatch from the Secretary of State of 15th June 1860, the contemplated measure was again noticed.

It appears to His Excellency in Council that the time has now arrived when the Amnesty declared in Her Majesty's Proclamation may with safety be extended generally to those convicted of, and undergoing sentences of imprisonment for offences connected with the Mutinies, who would have been entitled to pardon had they been at large or unconvicted at the time of the promulgation of the Amnesty, and had they complied with the terms on which pardon was then offered. But before issuing orders to this effect, His Excellency in Council considers it advisable that it should be

ascertained from those Officers in whose custody the Convicts have been during the period of their imprisonment, whether, in respect to any individuals of the classes which would be included in such a general pardon anything has come to the observation or knowledge of those Officers in respect to the previous history of such individuals, or to their conduct and bearing while undergoing sentence, which should disqualify them from sharing in the benefits of the proposed act of grace, or might make it dangerous and inexpedient that they should be permitted to return to their homes.

RESOLUTION.—The Governor General in Council resolves therefore, that a Return be called for from the Superintendent of the Andaman Islands of all persons remaining in his custody, who may be undergoing sentences of imprisonment or trans-

portation for offences committed in connection with

<ol style="list-style-type: none"> 1. Having directly taken part in the murder of British Subjects. 2. Having willingly and knowingly given asylum to Murderers. 3. Having been leaders or instigators of revolt. 4. Having belonged to and been present with a Regiment or Detachment of a Regiment which killed its Officers. 	<p>the disturbances of 1857-58 other than those offences noted in the margin, shewing what has been the behaviour of each Convict during the period of his confinement, and what, if anything, is known of his antecedents and general character.</p>
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His Excellency in Council further resolves that the several Local Governments and Administrations be authorized, after calling for similar Returns from all Officers in charge of Jails under their control, to remit the remainder of the sentence in every case in which they see no objection to such a course.



APPENDIX TO
The Calcutta Gazette.

SATURDAY, NOVEMBER 24, 1860.

FINANCIAL DEPARTMENT.

No 125

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 17th November 1860.

Read again the under-mentioned Resolutions, relative to the new system of Estimate, Budget, Accounts, and Audit for India.

No. 7371.

Extract from the Proceedings of the Government of India in the Financial Department, dated the 18th August 1860.

Read again the Financial Resolution No 27, dated the 7th April 1860, relative to the new system of Estimate, Budget, Accounts, and Audit for India.

Read again the Financial Resolution No 39, dated the 11th May 1860, appointing a Committee to report on the manner in which the principles of the new system mentioned above can best be carried out.

Read the following Report submitted by the Committee, No. 1, dated 30th July 1860, and its enclosures :—

In forwarding, for the consideration of Government, the following report on the manner in which the principles of the English system of Estimate, Budget, Audit, and Account, can best be carried out in India, we think it necessary, in the first instance, to offer a few remarks on the systems existing in the two Countries at the present time, in order that the differences in the systems may be fully and correctly apprehended, and that it may clearly be understood on what points the present Indian system is deficient.

ENGLISH SYSTEM.

2. Under the system of Financial control which exists in England, the State expenditure is, classified under two main headings, namely :—

1st. That which is known as charges on the Consolidated Fund under Act of Parliament, and which having the authority of Parliament, so long as that authority endures, does not require further annual sanction, and on account of which the Treasury makes payments, quarterly or otherwise, a virtue of the above authority.

2nd. That pertaining to Public Departments, which is variable in its nature, and for which Parliament only gives sanction by votes, from year to year, and which is known as the voted services

3 The first, a permanent class of expenditure, is for the following services :—

1st Funded Debt.

2nd. Civil List

3rd Annuities and Pensions.

4th. Salaries of certain independent Officers, Judges, and the like.

5th. Courts of Justice

6th. Miscellaneous, such as interest on certain Foreign Loan, Compensation, &c.

These charges then continue payable, from year to year, according to the terms by which they were made, without any renewal of Parliamentary authority.

4 The second, or annual class of expenditure, is for the following services :—

1st The payment of the Unfunded Debt (Exchequer Bills)

2nd The Military Forces.

3rd The Naval Forces

4th The Collection of the Revenue.

5th The Civil and Miscellaneous Services.

5 For these, then, votes of the House of Commons are required annually.

6. The foundation of the expenditure for the voted services for the Financial year consists of Estimates for the extra charges classified under four main headings, namely :—

1 Army.

2. Navy.

3. Revenue Collection.

4. Civil or Miscellaneous.

These Estimates are framed in the respective Departments, and are submitted to, and sanctioned by, the Treasury, before being presented to Parliament.

7. As soon as Parliament meets, a Committee of Supply of the whole House is set up. This Committee is fixed for certain evenings of the week, throughout the whole Session.

8. By this Committee the Estimates for the voted services are considered. These are framed in much detail, under headings for separate services, or portions of services, amounting to nearly 250 in number, for each of which a separate vote

is taken. The Committee then vote the sums for these services, either according to the Estimate, or after such modifications as may be decided on. These services are thus called the voted services, or supply services. The grants are voted for periods of one year, and for payments to be incurred by a particular Department, or for a particular service, within the Financial year.

9. It is usual for the Executive Government to first lay the Estimate for the Army and Navy before the Committee of Supply; these being the two main heads of expenditure. As soon as the amounts for these two great Services have been voted, the Government considers that Parliament is committed to the main portions of the year's expenditure.

10. Usually, soon after this, the Chancellor of the Exchequer lays before the House the Budget of Income and Expenditure for the year. The main items of expenditure have been accepted by Parliament; and Parliament must provide the means for meeting the charges of the year. The Budget sets forth the ministerial plan for effecting this object. This Budget is not an integral part of the finance of the Session. It is not treated as a certain account, on which credits and debits might be made, but merely as an explanatory statement.

11. Early in the Session, a Committee of Ways and Means (of the whole House) is set up, and is fixed for certain evenings throughout the whole Session.

12. As soon as money is required to be issued for the expenditure sanctioned in the Session a Resolution is taken in the Committee of Ways and Means, for the application of money from the Consolidated Fund, to an amount not exceeding the votes of supply passed up to that date. Upon such Resolution is founded a Ways and Means Bill, which, after passing through the usual stages, becomes an Act of the Imperial Legislature, and which forms an authority under which the Treasury supplies monies from Consolidated Fund, for the grants voted by Committee of Supply. Thus, until such Ways and Means Bill shall have been regularly passed, the grants authorized by the votes of supply are inoperative: And without this, the Government could not direct an issue from the Consolidated Fund to meet the expenditure.

13. As the Session proceeds, the remaining votes for the Army, Navy, Revenue, Civil, and Miscellaneous Departments are taken in Committees of Supply, and Ways and Means Bills are passed, to meet the necessary expenditures, as may be needful, from time to time, within the limit of the votes.

14. Before the close of the Session, the Committee of Supply will have passed all the votes required. Then final Resolution will be passed in the Committee of Ways and Means, to make up the balance of the votes not provided for in the several Ways and Means Bills already passed.

15. Upon this, the final Appropriation Act is founded. This Act recites the various votes of Supply, which have been allowed during the Session, the various Ways and Means Bills which have passed, and includes a Ways and Means Bill for the balance of the votes not already provided for. This Act completes the financial proceedings of the Session, and, as it were, gathers up all the threads together. It finally appropriates specific sums for separate Services, and thus limits the expenditures of the several Departments to the sums so granted; and it gives Legislative autho-

riety to all the proceedings of the Committee of Supply.

16. Thus, it is Parliament that creates the taxes; Parliament that votes the Supplies; and Parliament that authorizes the application of money from the Exchequer to defray the expenditure.

17. The sums thus appropriated are granted by Parliament to the Crown. The Taxes are also granted to the Crown, under limitations and restrictions imposed by Parliament.

18. All public monies, whether raised by taxation or by loans, or otherwise, constitute the Consolidated Fund. These monies are ultimately paid into the Bank of England, or Bank of Ireland, and are there placed to the credit of the Exchequer. The Revenue received by the several Collectors, acting under the Revenue Department, is paid, in the first instance, to the Bank of England, to the account of the Receiver General of those Departments, and a transfer from those accounts to the general account of the Exchequer takes place at the Bank.

19. As regards issues from these Funds, for what have been described as the permanent grants chargeable on the Consolidated Fund, the Treasury authorize the Comptroller of the Exchequer to make issues in favor of the Pay-Master General for the payment thereof.

20. As regards issues for the voted or Supply Services, the Treasury obtains a Royal Warrant for the total sums voted for each of the four great heads of expenditure, viz. :—

1. The Army.
2. The Navy.
3. The Collection of the Revenue.
4. The Civil and Miscellaneous Services

21. These Warrants delegate to the Treasury the Royal authority for the application of all these sums.

22. The Treasury directs the Exchequer, from time to time, to instruct the Bank of England to give credits to the Pay-Master General, for sums on account of each vote as required, care being taken that the aggregate of each is not exceeded. These issues are thus strictly regulated by the amounts of the votes as passed in detail. No issues can be made in excess of these votes; nor can saving under one vote be appropriated to covering excess upon another vote. But while Departments are generally prohibited from applying any part of one specific grant, the Treasury, on the other hand, in relation to Army, Navy, or Ordnance Services, is authorized to sanction the application of the surplus on one grant to supply the deficiency on any other; provided the total of all the grants for the particular Department be not exceeded. The Pay-Master General keeps the Treasury informed, from day to day, of his requirements, so that the Treasury may direct the necessary credits to be granted to him at the Bank.

23. Beyond this, the Treasury does not take cognizance of the payments. Each Department is responsible for its own expenditure under the amount of the Parliamentary votes assigned to it; and on its own responsibility furnishes the prescribed authority to the Pay-Master General, who complies with their requisitions within the limit of their credits.

24. The Pay-Master General has one general cash account at the Bank of England, to the credit of which all issues made in his favor are placed. From this account he feeds his two working accounts, viz. :—

- 1st. The Drawing Account.
- 2nd. The Bill Account.

From the Funds placed to the Drawing Account, all Cheques drawn by the Pay-Master General (or by a person authorized by him,) are paid. All Bills of Exchange, whether accepted at the Treasury or the Admiralty, or the Pay Office itself, are made payable at the Pay-Master General's Bill Account: no Funds can be placed in those accounts save by transfer from the General Cash Account. And the Funds in the General Cash Account cannot be made available for the payment of any demand.

25. Thus the Pay-Master General keeps *no* separate balance for each Department, *but one general consolidated balance*. From this balance all his payments are made.

26. In his own Office, he opens a separate head of account for each voted Service. He credits all issues and debits all payments to each vote; and the allotments in his Books are kept strictly according to form.

27. The Pay-Master General transmits to the Treasury a Weekly Statement, showing the actual balances on his accounts at the Bank, and a Monthly Return of the service balances of cash, on every head of account opened in his Books.

28. The Pay-Master General then is the Banker of the various Departments. He opens a credit in favor of each Department according to the instructions he may receive from the Treasury, or from some authority authorized by the Treasury, in that behalf. From these Funds, he makes payments on the authority of the proper Departmental Officer. Thus he holds their monies; makes their payments; and debits them accordingly. He settles the accounts between the Departments; for supplies or other assistance furnished by one to the other; for advances received and the like, by making transfers from the cash account of one to that of the other. He collects the receipts of the several Departments, and carries the amounts to their credit accordingly. Thus the amount of cash passing actually through his hands is not great, compared with the magnitude of the transactions.

29. In the Military and Naval Departments, the Pay-Masters transmit their accounts, with vouchers and authorities, to their Departmental Superiors, who examine the same, and, after examination, transmit *an abstract of the accounts, but not the accounts themselves, to the Audit Board in London*. In the Civil Department, the Accountants transmit their accounts *in the bulk*, together with all vouchers and authorities, to the Audit Board.

30. The pecuniary affairs of the Naval and Military Services having so many ramifications could not be efficiently audited, unless the whole of the moneys received by these great Departments were traced, step by step, from their origin to their final record under their appropriate heads of service. This detailed examination is conducted in the Departments themselves, where the expenditure is incurred, and upon the original books in which they are recorded. This scrutiny does not wait till the close of the year, when the result of the expenditure, as compared with the votes, is known; but is *concurrent* with the *daily progress of the transaction*; and every disputed question is discussed and settled before the final completion of the year's account.

31. Positive rules are prescribed by which the Civil Accountants are to perform their duties. The following will be among the chief of these:—
Cash Book to be kept according to a form. This is to contain the whole of the Accountant's

receipts and payments; and every item, whether of receipt or payment, is to be entered in the Cash Book, on the day, and under the date of its actual occurrence. This Cash Book is to be balanced on the last day of every month, and a copy of the same, together with all the documents and vouchers, is to be sent to the Commissioners for auditing Public Accounts, within the month following that in which the expenditure has been defrayed; and every item, whether of receipt or payment, must be entered daily in its actual order of occurrence, so that the balance in the hands of the Accountant may be ascertained at any time by abating the total on the credit side from the total on the debit side.

32. A certificate of the balance remaining in the Bank to the credit of the Accountants, on the last day of each month, must be delivered with each monthly account.

33. The Cash Account must be accompanied by a classified abstract, containing the totals of the monthly receipts and payments under their several heads of Service.

34. Every Accountant is to furnish to the Commissioners of Audit, in the month of April of each year, an "Annual Abstract Account," made up to 31st March, comprizing, on the debit side, the heads of receipts, and on the credit side, the heads of payments.

35. The Accountant is to transmit to the Audit Office his Bank Pass Book, with the last monthly account of the year.

36. The accounts thus rendered are audited and checked by an Audit Board in London.

37. This Board consists of five Commissioners independent of Executive Government, and responsible to Parliament. They hold their Offices on the same tenure as the Judges.

38. The Commissioners of Audit are to examine the accounts transmitted to them, and in relation to their account to call for any document, or examine any person on oath as they may think fit. When this shall be completed, they will transmit the account to the Treasury. The Treasury, if it approves the account, will authorize the Commissioners of Audit to sign and pass it. As soon as any account has been thus passed and signed, a certificate of discharge is provided to the Accountant. As a rule, no such article of discharge is allowed, without a written voucher. But in certain cases, where public inconvenience would arise from the transmission of vouchers, the Commissioners of Audit may dispense with them, on the production of statements signed by the head of the Department, on account of which the payments were made, or of the Warrants, Bills, Orders, or other usual authorities.

39. Any Accountant dissatisfied with a disallowance ordered by the Commissioners of Audit may appeal to the Treasury. The Treasury may, by a Warrant, order the disallowance to be removed. But with regard to sums allowed by them to an Accountant's credit, the decision of the Auditors is final. They are to decide whether the payments are properly authorized and vouched: if they consider that the payments are so, then the Treasury cannot order the amount to be disallowed. In the preparation of the accounts, the Auditors are absolutely free in the exercise of their judgment; being bound only by the provisions of the Statutes under which

Vide App., 25 and 26 to Evidence taken by Committee on Public monies.

they act. The Treasury cannot issue directions to them as to the mode in which an account should be audited. Much constitutional importance is attached to this freedom of judgment.

40. The Commissioners of Audit allot among themselves the various branches of the public accounts. They sit in Committees of two; the Chairman often presiding; they have a Secretary. Each Commissioner then has his own Department: under him there are two or more Inspectors to superintend the examination of the accounts; and under each Inspector there are several Examiners. One Inspector, with a Staff of Examiners, is detached from the Audit Department, to examine the accounts of the Navy, Army, and Ordnance Departments, which, as previously explained, do not send their accounts, in *extenso*, to be audited. This special establishment, working under the Audit Board, does, day after day, examine the accounts of these Departments, and mark them off, as correct or otherwise.

41. The Secretary is to keep up a general Register of Accounts received in the Office of the Audit Board. From this, a monthly abstract is to be prepared, exhibiting the title of every account; the date up to which it has been received in Office; the date to which audited; the number of accounts in arrear of delivery into Office; and the number of accounts in Office in arrear of audit. This return, so important for ensuring the speed and regularity of business, is to be presented to the Board, within six days after the expiry of the month. An abstract is prepared, half-yearly, of the accounts, for declaration before the Chancellor of the Exchequer. Then there are prepared for Parliament the following Annual Returns:—

1st. Return of Account depending up to end of February each year.

2nd. Balance due to, and from, the Public on final account.

3rd. Return of Officers accountable to Commissioners of Audit.

42. The Commissioners of Audit annually prepare and lay before the House of Commons a report, accompanied by a statement of every account audited by the said Commissioners during the year to which such report may relate, together with a list of all accounts remaining unaudited in the Audit Office: and in such report the Commissioners shall call attention to any case in which the directions of Parliament, with reference to any of the accounts included in the statement, have not, in the opinion of the said Commissioners, been complied with.

43. The Inspector is to be responsible for the speedy and efficient examination of the accounts under his charge. He must inspect each account, within one week after its receipt. After inspection, he submits it to the Commissioner to whose Department it is allotted.

44. The Examiner, when the account is handed to him, is to obtain from the Ledger-keeper a certificate that the Accountant charges himself with the balances due to the public, and see that the Accountant debits himself with all the sums with which he is properly chargeable. He is to observe, whether the authority on which a payment has been made is sufficient, and whether the sum authorized to be paid is properly receipted and vouched, and is accompanied by such certificate, declaration, &c., as the case may require.

45. It will be observed, that the audit conducted by this Board is of two kinds: *First*.—THE APPROPRIATION AUDIT, for the purpose of trying whether the expenditure under each head of Service is within the limit prescribed by the Appropriation Act of Parliament: *Second*.—THE DETAILED AUDIT, to try whether all the accounts, both debit and credit, are technically and actually correct, and whether each payment has been properly authorized and vouched.

46. The first head of audit is conducted by the Board, entirely in its own Office. The second head of audit is conducted in the Board's own Office for all accounts, save those of the Army and Navy, (which latter are the largest of all,) and for the detailed examination of which the Board deposes an Officer to the Department in question.

47. The leading principle which guides the Board of Audit is thus described in a demi-official letter, by their Secretary, Mr. C. Macaulay:—"The Auditors should be bound to try the accounts submitted to them by fixed rules. They should see that all sums with which their Accountants are chargeable are brought to credit; they should be bound to disallow, except in cases for which special provision has been made by law, all items of expenditure which are not properly vouched and properly authorized. The principal Financial Department (in England, the Treasury,) should have the power of removing those disallowances, and the Auditors should be bound to transmit all audited accounts to the principal Financial Department, with such observations as would enable that Department to decide as to the propriety of maintaining or removing the disallowances. It is, in short, the business of the Auditors, without reference to any consideration of policy or expediency, to give their decision on the question of accounts submitted to them, in accordance with the ascertained requirements of regulations; and it is the business of the chief Department of Finance to review, and, if necessary, revise the decisions in a spirit of fairness and equity."

INDIAN SYSTEM.

48. Under the system prevailing in India, the expenditure may, as in England, be divided into two main branches, namely:—

1st. Charges of a permanent character, which, having the sanction of Government, are incurred so long as that authority endures, and may consequently be looked upon as "fixed charges," such as—

1. Interest on Public Debt.
2. Civil Salaries and Establishments.
3. Military Pay and Allowances.
4. Pensions and Annuities.
5. Payments to Foreign Governments.
6. Donations to Service Funds, &c., &c.

2nd. Charges of a temporary or casual nature, or charges which are subject to variations, such as—

1. Contingencies.
2. Temporary Establishments.
3. Cost of Stores.
4. Repairs of Buildings.
5. Passage Money of Troops.
6. Extra Batta, &c., &c.

49. Both classes of expenditure are included in the Estimates, which, like the English Estimates, are in considerable detail, and which are submitted for the consideration of Government at three different periods of the year.

50. The first of these Estimates is required to be submitted by the Local Accountants to the

Receipts.	1858-59		1859-60		1860-61		Explanatory remarks in reference to the estimated Increase and Decrease in 1859-60 and 1860-61.
	Actual.		Regular Estimate.		Anticipation Sketch Estimate		
Revenues Ordinary.	Scale of income for 1858-59	Add arrears of former years realized in 1858-59	Deduct income of current year un-realized in 1858-59		Total realizations in 1858-59 of the Public Revenue.		* This amount though one and a quarter lac in excess of Local Estimates, will it is expected, be more than realized in 1861, if the new Statute Act is passed and comes into operation. It is estimated at an advance compared with 1858-59, for the reason given by the Local Master General, North Western Provinces, and expected will be realized.
(Superintendents of Stamps Post Office Department Political Department Public Instruction Other Items General)							* This amount though one and a quarter lac in excess of Local Estimates, will it is expected, be more than realized in 1861, if the new Statute Act is passed and comes into operation. It is estimated at an advance compared with 1858-59, for the reason given by the Local Master General, North Western Provinces, and expected will be realized.
Disbursements.	Scale of charges for 1858-59	Add arrears of former years paid in 1858-59	Deduct charges of current year un-paid in 1858-59		Total payments in 1858-59		Maintained for 1860-61 as in Rough Estimate dated 29th August 1859. What the scale of Payments may be is not yet known. Investigations it is believed, are still in progress.
Charges Ordinary.							
(Territorial and Political Pensioners Pensioners at Charitable Allowances Sayer Computations Pensioners)							

Supreme Government two and a half months prior to the commencement of the Official year to which it relates. It is called the "Anticipation Estimate," and the entries are exhibited in detail, in parallel columns with the actual receipts and disbursements of the two previous years, respectively, with such explanations of increase and decrease in each year as may seem to be fit.

51. The Anticipation Estimate is followed by the "Sketch" Estimate, which is due when four months of the Official year have expired, with corrections up to date of issue. The third and final Return is the "Regular" Estimate, which is furnished three months later, and which is partly actual and partly estimated; the actual receipts and disbursements of the first six months having then, for the most part, become known.

52. The Disbursement portion of the Estimate embraces payments for the public service of India, in all branches, exhibiting, in classified detail, the whole anticipated expenditure.

53. For the preparation of this Return, detailed Estimates are furnished by every Officer in charge of public monies. These are rendered to the Heads of Departments, and by them to Local Accountants, by whom they are revised and amended, and entered in a general Estimate for the Provinces to which they respectively appertain, and finally submitted to the Financial Department of the Supreme Government, where they are scrutinized and consolidated into one general Estimate for all India.

54. The estimated Receipts exhibit the Revenues of India for the year from all sources. The comparison of receipts and payments gives the final result, and shows at once what further provision is required to meet the estimated demands.

55. The extent of requirements having been thus ascertained, it has been the part of the Financial Secretary to submit his views to the Government as to the necessity, or otherwise, of providing additional funds for the requirements of the year, and the necessary measures having been taken for this purpose, it has been the duty of the Financial Secretary to see that the several Governments are provided with such a supply of Funds as may be requisite, of the extent of which he is made aware by returns of cash balance furnished to him monthly by the Local Accountants.

56. The Local Accountants again are, from time to time, made acquainted with the requirements of the Disbursing Officers subordinate to them, by means of Monthly or Weekly Returns as occasion may render necessary, and it is the business of the Local Accountants to arrange for supplies to the Disbursing Officers, either by remittances of cash from the accumulations of public Revenue in other District Treasuries, or by Supply Bills, or, in case of necessity, by application to the Financial Secretary for funds from other Presidencies. In the Departments of Public Works, the Commissariat and the Stud, Letters of Credit are issued monthly by the Heads of the

Departments, upon Estimates' sanctioned by Government, and the Revenue Officers are authorized to honor the Drafts of the Disbursing Officers in these Departments, to the extent of the credits. Payments for Regiments are effected chiefly on Drafts issued by Divisional Pay-Masters.

57. An allotment of Funds having thus been made, the disbursements of the several Officers, whether of the Civil, Military, Public Works, or other Departments, are all checked in detail by the Departments of Audit.

Civil Charges and Contingencies	...	By the Civil Auditor.
Military Pay and Contingencies	...	By the Military Auditor General.
Ordnance	...	
Commissariat	...	By the Commissariat Auditor.
Marine	...	By the Superintendent of Marine.
Public Works	...	By the Controller and Auditor.
Clothing	...	By the Superintendent of Clothing.
Stationery	...	By the Superintendent of Stationery.
Medical	...	By the Director-General, Medical Department.
Telegraph and Post Office Departments	...	Partly by the Civil Auditor, and partly by the Superintendent of Telegraphs, and the Post-Master General, or Director General of the Post Office.

58. The Audit Departments are furnished with the orders of the Supreme Government for charges as they arise, and although payment may have been made on the sanction of the Local Governments, the authority of the Supreme Government is required, before the Disbursing Officer can be relieved from responsibility by the Audit Department. The Auditor determines whether the authority for a payment is sufficient, and whether the Bill is accompanied by the necessary certificates and declarations. In the Civil branches, Bills are generally audited before payment, and the Disbursing Officer is at once relieved of responsibility. In the Military branch, the audit is for the most part after payment, but the Disbursing Officer is allowed to charge the sums in account; all unauthorized payments (i. e. payments not sanctioned by the Supreme Government, or not properly vouched,) being retrenched by the Audit Department, and brought to credit by the Disbursing Officer.

59. Military advances to individuals and to Corps are extensively made from both Military and Civil Treasuries, under orders of the Chief Military Authority at the Station, for subsequent adjustment. These sums are held in Inefficient Balance, until adjusted by the recovery of the amount, or the production of audited bills to support the debit in the Disbursing Officer's account.

60. At the end of each month, the accounts of the several Disbursing Officers are made up, and submitted for examination to the Local Accountants, who ascertain that the debits and credits are correct and properly vouched.

61. The accounts exhibit classified receipts and payments; where the details are extensive,

they are given in annexures. In the Military and some other Departments, the total of the disbursements is given in account, and the particulars exhibited in Disbursement Statements, especially prepared for the purpose of audit. The Department of Account checks the realization and correct credit of public Revenue, retrenchments, miscellaneous receipts, and all credits raised by Drafts on other Treasuries. Every charge in account is rejected unless supported by an audited Bill, or by an equivalent credit in some relative account. The correctness of the account on both sides and the balance is thus proved.

62. Payments on account of another Department are charged in the accounts of the Disbursing Officer to the Department or Government concerned. Documents in support of the charges are forwarded to the Local Accountants, by whom they are communicated to the Department or Government, and a corresponding credit requested.

63. When the accounts of a year have been received, an Annual Return is made to Government of all receipts and disbursements during the year, including payments for which audits have been obtained, and payments for which the Disbursing Officers are still held responsible.

64. The form of receipts and payments in this Return is in exact correspondence with the Estimates, but in greater detail. The information is classified in two Divisions—Ordinary and Extraordinary. Under each of these, there are six main headings:—

- I. Civil.
- II. Military.
- III. Interest.
- IV. Public Works.
- V. Debt.
- VI. Supplies.

The first, or "Civil," is sub-divided into principal heads of Service for each Province, exhibiting the details under:—

1. Political.
2. General.
3. Judicial.
4. Revenue.
5. Marine.

The second, "Military," shows the expenditure separately for the two Divisions of the Army—British Troops and Indian Forces—under the following:—

1. Military Pay and Allowances.
2. Clothing Department.
3. Ordnance.
4. Stud.
5. Commissariat.
6. Manufacturing Establishments.

The third, "Interest," exhibits the payments under the different loans on account of service funds, and miscellaneous items:—

The fourth, "Public Works," is classed under:—

1. Imperial.
2. Provincial.

The fifth, "Debt," embraces:—

1. Loans.
2. Service Funds.
3. Foreign Governments.
4. Prize Funds.
5. Deposits.

And sixth, "Supplies," represents the pecuniary transactions with—

1. Her Majesty's Government, London.
2. Her Majesty's Colonial Governments.
3. Local Residencies and Provinces.

65. The Statement is completed by the cash balances as they existed at the beginning, and at the close of the year.

66. Charges properly supported by audits, or transfer credits, are classified and journalized yearly for entry in the Annual Accounts, or General Books, under their respective heads. This is technically known as the *adjustment*. All monies received by an Officer, or for which he is responsible, are classified and adjusted annually to his debit in the public accounts, and an Officer is not relieved from his responsibility, except by the adjustment of a debit in his account as a public charge on the Books, or a debit to some other Officer or Department. A Disbursing Officer's annual adjustment exhibits all sums for which he has become liable during the year, and all sums for which he has been relieved by the Audit Department, by orders of Government, or by transfer to some other account; and the balance is held against him on the books. He is relieved from responsibility only by the audit, and the amount is removed from his debit on public books only by the adjustment.

67. The "General Books" exhibit the whole of the financial operations of the Government; the distinguishing characteristic of this account being, that no public charge can be admitted, unless supported by the established audit, or the direct authority of the Government, as in the case of sums written off to profit and loss.

68. The final Return is an Annual Comparative Report, showing the result of the actual, as compared with the estimated disbursements, and in which the excess or deficiency under each head is exhibited, and the differences traced to their origin and explained.

COMPARISON OF THE TWO SYSTEMS

69. In comparing the two systems it is obvious that many parts of the English practice are inapplicable to this Country. The Executive Government of India being supreme in respect to questions of expenditure, there is no necessity for any measures of the kind introduced in England to ensure Parliamentary control. The balances throughout the country being in the Government Treasuries, there is no room for any arrangements of the kind existing between the Home Government and the Bank of England. There being no facilities in India of raising money at a moment's warning for the use of this Government, as is done in England by the issue of Exchequer Bills, it is useless to make issues to Disbursing Officers in the manner in which issues are made by the Comptroller of the Exchequer in favor of the Pay-Master General, and which have in view the saving of interest by keeping the balances at the lowest amount that may be necessary to meet immediate requirements. Nor does it appear possible, with reference to the extent of country to be provided for, and the delay in communication in India, that any advantage could be derived from an attempt to place any Officer in the position of a Pay-Master General, as Banker to the several Departments, or an Adjuster of Supplies from one Department to another.

70. With respect to other points, the Indian system appears to be advantageous, in so far as it limits, in a greater degree than the English system, the discretion allowed to Departmental Officers in the regulation of expenditure. It has now for many years been the primary object of the Indian Government to reduce its expenditure to the

utmost. It has consequently been an established rule, that all expenditure shall be passed under the immediate review of the Government; that no charges of the nature of "fixed charges" shall be incurred without its specific sanction; that no such charges shall be sanctioned, except in case of absolute necessity; and that all charges of a "variable" nature shall, as before observed, be subject to the strictest scrutiny in the Offices of Audit and Account, and not passed, except they shall be shown to have been incurred under a specific sanction of the Government, or under the close application of general rules. It seems impossible, under any but exceptional circumstances, that so great a latitude for unnecessary expenditure can exist, as when, the gross amount of expenditure under any service being estimated before the commencement of the year, the Departmental Officers are at liberty, so long as they limit their total expenditure to the total amounts sanctioned under the Estimates, to regulate their disbursements according to their own judgment of the requirements of their Departments, and to apply the surplus of one grant to supply the deficiency of another.

71. A second point of advantage in the Indian system is the double check by independent Officers, to which every disbursement is subjected. Whether in cases of pre-audit, or of post-audit, each item is scrutinized first by the Auditor, and secondly by the Accountant; and it is not until the Auditor has satisfied himself that the charge is duly covered by the authority of Government, and the Accountant has satisfied himself that the pass of the Auditor is correct; that an adjustment in account is carried out, and the Disbursing Officer freed from his responsibility. There is no such double check under the English system. It is sufficient under that system, if it is shown that the money has been applied under orders of the Head of the Department to a particular Service, and it is passed by the Auditor General, when it is ascertained that it has been put to the debit of the Service concerned, provided always that the limits of the voted amounts are observed.

72. The chief deficiency in the Indian system is the want of a Budget Estimate of specific votes or sanctions for each Service, and branch of Service for the year, and of Appropriation Audit, which are necessary to a system of Imperial audit and account; and the absence of any return by which the progress of expenditure, under the several heads of sanctioned Service, can, from time to time, be ascertained in the course of the year. Regarding the introduction of the Budget Estimate, there can be no difficulty. The Anticipation Estimate, with the exercise of greater care in the preparation of Departmental Estimates, and by stricter supervision on the part of the Local Governments, may be made sufficiently trustworthy to allow of its being taken as the standard of disbursements, in the same way as the Appropriation Acts are taken in England; the previous separate sanctions of the Supreme Government being equivalent to the separate votes of the Committee of Supply. The general Revenues of the Indian Empire not being brought together in a Consolidated Fund, there appears to be no such deficiency in the existing system of distributing Funds to the several Treasuries, or in the issue of money in payment of expenses, or in the existing system of audit or account, as to call for any radical change in respect to them. But the final statement of actual, compared with estimated, expenditure now furnished

is prepared too late to be of much practical use, and it is essential, in order that the Government may have timely information of its financial position, that arrangements should be made for the introduction of an Appropriation Audit in accordance with the English system, by means of which the progress of expenditure may be ascertained from month to month.

73. The question for determination then appears to be the means by which this Appropriation Audit can best be introduced, and in considering this question it will at once be admitted that it is desirable not to disturb the existing practice, further than is absolutely necessary, in order to the attainment of the object in view. So long as the requisite checks are obtained, and the required information is readily secured to the Government, it is of comparatively little importance whether the business of the Department is conducted in precisely the same form as in England, or not. The Indian system has been shown to have its advantages, and those advantages ought to be retained in any arrangements that may now be made. No further latitude than at present ought to be given to the discretion of Disbursing Officers. No relaxation of the pre-audit system, or of the double check, that is now secured upon payments, ought to be allowed.

PLANS FOR THE INTRODUCTION OF AN APPROPRIATION AUDIT.

74. Under these impressions, we submit the two following plans for the consideration of Government.

75. We believe, in the first place, now that a Military Finance Commission has been appointed for the disposal of all matters connected with the accounts of the Army, and (as we understand,) probably of the Indian Navy also, and that the examination of the accounts of the Public Works Department is separately provided for, that most of the practical advantages of the English system might be obtained simply by allotting to the Accountant General to the Government of India the duties of Auditor General under the English system, and placing under him the Local Accountants for the detailed audit of the local accounts. He would thus become Auditor General for all Governorships and Provinces, and Departments throughout the Empire, exercising the same functions as those exercised by the Audit Board in London.

76. Under this plan, a copy of the Budget for all India would be forwarded to the Accountant General (as Auditor General), with instructions to see that the disbursements under every head of service were properly supervised.

77. The Accountant General (as Auditor General,) would forward to the Public Works Department, to the Military Finance Commission, and to each of the Local Accountants, copies of the portions of the Budgets appertaining to their respective charges; and it would be the duty of the Military Finance Commission, and the Local Accountants, to see that such sums only were placed at the disposal of Disbursing Officers as might appear to be necessary and proper, with reference to the amounts sanctioned for the several Services, and that the sanctioned expenditure under each Service was not allowed to be exceeded, without authority previously obtained. The Local Accountants would also see, as at present, that Funds were duly provided for the requirements of the several Treasuries, and send Monthly Reports to

the Financial Department of the state of the balances in their several Treasuries.

78. The passing of charges by the Auditors of the several Departments, remaining under the control of the Local Accountants, would be conducted as it is now. The accounts of those Departments would also be rendered as at present, and the same duties in respect to check and adjustment would be exercised by the Local Accountants. The only additional duty imposed upon the Local Accountants would be the submission to the Accountant General (as Auditor General,) of a monthly abstract of expenditure under each head of service, in order that the Accountant General might give a final audit, after the exercise of all necessary supervision, in respect to the sums disbursed, and prepare a general return of expenditure for all India, for submission to the Financial Department.

79. The above plan appears to us to be free from any material defects. It may, however, be urged that the duties of the Civil Auditor, as they stand at present, are more akin to the business of a Pay-Master; that the Local Accountant who, in respect to the adjustment of accounts, would be an Auditor, would, in his capacity of a regulator of the movements of funds, be in the position of a Pay-Master; that the plan would not, therefore, sufficiently approach to the English method; that it would be impossible under it to act up to the published Resolution of the 7th April; that when the Indian system does actually possess many advantages similar to those possessed by the English practice, it is better at once to assimilate it in principle to the English system, once for all, so that India may in future possess a financial system, which will be admitted to be theoretically and practically perfect. It may possibly, on these grounds, be considered that some modification of the plan is desirable.

80. In this case, we are of opinion, that it will only be necessary, in order to obviate the objections, to make a partial transfer of duties between the Civil Auditors and Accountants, by the allotment to the former, of the duties exercised by the Accountants in respect to the movement of Funds.

81. The two great Departments of Finance would then be in the hands of two distinct classes of Officers, as in England. There would be one class, whose duty it would be exclusively to supervise the disbursements: there would be another class, whose duty it would be exclusively to supervise the accounts. The Accountant General to the Government of India would become Auditor General for all India, and exercise the same functions as under the first plan. The Local Accountants would become Local Auditors for the check and adjustment of accounts, in accordance with existing rules, with the additional duty of supplying the Auditor General with abstract returns for final audit, of the description adverted to in the first plan. The Auditors all over India then would be subordinate to the Auditor General. They would conduct the preliminary detailed audit, and the Auditor General would conduct the final Appropriation Audit. The present Civil Auditors would become Pay-Masters to their respective Local Governments, continuing to pass charges, either before or after payment, according to the existing practice of the Civil Auditors; but with the further duty of regulating the movement of Funds to meet the requirements of the several Treasuries. These several Pay-Masters would be subordinate to the Financial Department.

of the Supreme Government. Each Pay-Master would account to the Financial Department, for the sums entrusted to him, and similarly each Disbursing Officer or Department would account to the Pay-Masters.

82 In other respects, there would be little change in the existing practice. The Returns to be furnished by the District Treasury Officers would be the same as at present. The cash accounts and all other Returns now prepared would continue to be sent to the Auditors (Accountants), with the exception of the Monthly Cash Balance Statements and the prospective Estimates of receipts and disbursements, which would have to be forwarded to the Pay-Masters, and the only point to be provided for would be the form in which those Estimates should be prepared, and the form in which the Pay-Masters should report to the Financial Department the state of the balances in the several Treasuries.

83 With respect to the first of these points, we are of opinion that the Estimates should embrace a period of three months; that they should invariably be despatched to the Pay-Master by the 10th of the month in which they are prepared, that they should show the cash balance (actual or estimated, as the case may be), on the 1st of each month, together with all receipts and disbursements anticipated during the current and ensuing two months; that they should be prepared in full detail of sanctioned Services; and that they should contain a column showing the amount of receipts

and expenditure under each sanctioned service, during the previous month, in the manner shown in the Form* annexed

84 On the receipt of these Estimates, the Pay-Master would prepare an Abstract Statement, in detail, of sanctioned Services, of the total estimated receipts and disbursements in all the Treasuries subject to his control. He would also require from the Military Finance Commission, and the Public Works Officers, an Estimate, in a like form in detail, of Collectors' Treasuries, of the receipts and expenditure anticipated in the Military and Naval Departments, and from the Chief Engineer of the Public Works Department, and when all had been examined, and he had satisfied himself, by a comparison of the results with the amounts sanctioned for each Service, that the Estimates were unobjectionable, the Pay-Master would pass them, or point out under what heads of Service the disbursements were to be restricted, and he would subsequently submit a copy of his revised abstract, together with a cash balance return, in the Form marked B, for the information of the Financial Department of the Supreme Government, with such requisitions, as might appear to him to be necessary, for a supply of funds from any other Presidency.

85 To enable the Accountant General to the Government of India, as Auditor General, to undertake the Appropriation Audit, we propose that he should be relieved of the examination of the

accounts of the out-lying Provinces, at present under his charge, marginally noted. These we would make over, for detailed audit, to the nearest Local Auditors. The accounts of the Hyderabad Assigned Districts might be disposed of at Madras; those of Nagpore, at Bombay; those of Pegu, Bhamo, and the Martaban Provinces, by the Auditor for Bengal; and those

of Oude, and the Political Agencies in Central India, except Indore, which would go to Bombay, by the Auditor in the North-Western Provinces. The accounts of the Military Department have already been provided for by the appointment of the Military Finance Commission. The rest of the duties at present performed by the Accountant General could, without difficulty, continue to be performed by him, in addition to his duties of the Appropriation Audit.

86 With these remarks, we beg to submit for the decision of Government, which of the two plans suggested for the Appropriation Audit shall be introduced. The first-mentioned plan has the advantage of causing fewer changes in existing practice, and it will be introduced at less expense. The second plan has the advantage of approaching more nearly to the English practice, and of offering through the Pay-Masters a more perfect check on issues than would be obtained by the first plan, under which the prospective Estimates of the Treasury Officers would be submitted to the Local Auditors. But this point does not appear to be of great practical importance, so long as the present system of passing bills, in detail, is continued, though, on the other hand, the point is essential to the perfecting of our financial system according to English views. Further, in the second plan, care and vigilance will be needed in the re-distribution of existing establishments, otherwise comparatively large additional expense will occur. We feel assured that, under either of the two plans, the great objects of an Appropriation Audit would effectually be secured, and that in either case no disturbance of existing arrangements in the Provinces or Districts of the interior and no practical difficulty at Head Quarters will arise.

87. When the decision of Government is made known we shall be prepared humbly to propose detailed arrangements for the guidance of the several Officers concerned, and at the same time to communicate our views in respect to the system under which the audit of the accounts of the Mining, Post Office, and Electric Telegraph Departments can best be disposed of, and to show how every part of the financial system can be made at once to fit into one general whole.

Form A

GENERAL DIRECTIONS

This Return should be prepared on the first working day of each month, after a careful consideration of the probable income and expenditure of the Treasury for the period it embraces, in communication, when necessary, with the Local Officers concerned.

Cash receipts and disbursements only should be included, transfers in account, not affecting the cash balance, being omitted from both sides.

The head "Miscellaneous Advances" must be excluded, and all expenditure, of whatever nature, exhibited under appropriate heads of charge, as it would ordinarily be after audit, subsequent cash recoveries being credited to the same heads.

An anticipated deficiency of Funds should be specifically shown as such, and not accounted for as a cash remittance, when such a remittance cannot reasonably be expected.

Fractions of a Rupee are to be rejected, and the estimated receipts and disbursements expressed in even hundreds.

All items of Rupees 5,000 and upwards, coming under the head of "Miscellaneous," should be separately entered.

Form A.

Treasury for the month of

ESTIMATE of the probable Receipts and Disbursements of the

Remarks.	Actual Receipts in the past month.	Probable Receipts.	Month of	Month of	Month of	Actual Disbursements in the past month.	Probable Disbursements.	Month of	Month of	Month of	Remarks.
		REVENUE.					CIVIL CHARGES.				
		Land Revenue					Revenue Charges, General				
		Abkaree					Judicial Charges, General				
		Sayer and Miscellaneous Revenue					Charges General of the General Dept.				
		Customs					Pensions				
		Judicial Stamps					Profit and Loss				
		Profit and Loss					Total				
		Fees, Fines and Escheat					MILITARY CHARGES—(INCLUDING PAY MASTERS' DRAFTS.)				
		Total					Commissariat				
		BILLS.					Total				
		India { General Treasury					BILLS (EXCLUDING PAY MASTERS' DRAFTS)				
		Bengal { Other Treasuries					India { Oude Treasuries				
		North-Western Provinces					Bengal { Other Treasuries				
		Punjab					North-Western Provinces				
		Madras					Punjab				
		Bombay					Madras				
		Total					Bombay				
		REMITTANCES					Total				
		India { General Treasury					REMITTANCES				
		Bengal { Other Treasuries					India				
		North-Western Provinces					North-Western Provinces				
		Electric Telegraph Department					Electric Telegraph Department				
		Engineer's Department					Engineer's Department				
		Post Office Department					Post Office Department				
		Military Department					Total				
		Total					Interest on Loans				
		Deposits					Pensions paid out of Loans from the				
		Local Funds					Ex-King of Oude				
		Subscription to Loans					Deposits				
		Miscellaneous					Local Funds				
		Total					Miscellaneous				
		Total Receipts					Total				
		Cash Balance on the 1st of each month					Total Disbursements				
		Probable Deficiency					Cash Balance on the				
		Grand Total					Grand Total				
		776									
		186									

N. B.—The three blank columns should show the estimated Receipts and Charges of the current and two following months

Deputy Commr. in charge of Treasury

Form B.
STATEMENT of the Cash Balances in the Treasuries under the control of

, on the 18

Name of Treasury.	PAPER VALUE IN Co.'s RESERVES.			GOLD VALUE IN Co.'s Rs.			SILVER VALUE IN Co.'s RESERVES.								COPPER VALUE IN Co.'s Rs.			Remittances in transit to Treasuries of other Presidencies.	Estimated Cash Balance in Treasuries, the Cash Balance Reports of which have not yet come to hand.	Grand Total.	Grand total at close of preceding month.	Increase.	Decrease.	
	Bank Notes.	Bank Post Bills.	Govt. Promissory Notes.	Total.	Current.	Uncurrent.	Total.	Company's Rs.	Uncurrent.							Company's Price.	Other coined and uncoined Copper.							Total.
									Sicca Rs.	Furruckabad Rs.	Lucknow Rs.	Mugpore Rs.	Rs. of sorts and Bullion.	Cabinet of Coins.	Spanish Dollars.										Total.
Grand Total Co.'s Rs.:																								
Do. at close of preceding month																								
Increase																								
Decrease																								

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 18TH
AUGUST 1860.

RESOLUTION.—His Excellency the Governor General in Council considers, that the second of the proposed plans, as described in paragraphs 80 to 86 of the above Report, is the best.

2. It retains every advantage of the present Indian system and super-adds some of the advantages of the English system; probably all of the latter that are applicable to India at present.

3. His Excellency in Council infers, from the Report of the Committee, that the plan in question will not entail upon the Departments concerned much additional labor, even at first.

4. Its additional cost is, so far as it goes, an objection, but this cost will not extend further than to an increase of the strength of some of the present Establishments, and this not in their higher ranks.

5. It will be a complete measure, and the mere fact of it being a closer approximation to the English system, is, His Excellency in Council observes, in itself a recommendation, provided that no practical inconvenience results from this.

6. His Excellency in Council is pleased to sanction the arrangements proposed in paragraphs 80 to 86 of the Committee's Report, and desires to express the thanks of the Government of India to the Committee, for their very clear and useful Report.

7. His Excellency in Council will be glad to receive the further proposals, which the Committee promise to submit in the final paragraph of their Report.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a copy of the Resolution be forwarded to the Departments,* Governments,† and Officers‡ noted in the margin, for information, with an intimation that detailed instructions will be forwarded hereafter, as to the manner in which the arrangements should be carried out.

(A true Extract.)

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 9070.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 8th September 1860.

READ the following:—

From the Committee for determining the system of Budget and Audit, to the Secretary to the Government of India, Financial Department.

SIR,—In considering the application of the system of Audit and Account (as recommended in our Report of the 30th July last, and approved by Government,) to the various Departments, it appears to us, that some orders of Government are required as to the audit of the accounts of the Bombay

Navy. At present, these accounts are checked and audited by the Military Department at Bombay. Those Military Departments submit their accounts for all Military charges to the Military Finance Commission in Calcutta. But we learn that the Military Finance Commission have not yet commenced to receive or audit any accounts of the Bombay Navy. Ultimately, abstracts of these Naval Accounts will have to be submitted to the Auditor General in Calcutta. We would, therefore, beg to enquire, whether the Bombay Naval Accounts are to be dealt, in the same manner as the Military Accounts, by the Military Finance Commission.

FINANCIAL DEPARTMENT,

Fort William, the 8th September 1860.

RESOLUTION.—The Committee are informed, in reply to the above, that the Bombay Naval Accounts should be dealt with in the same manner as the Military Accounts, by the Military Finance Commission.

Copy of the above forwarded to the Committee for determining the system of Budget and Audit.

Copy also forwarded to the Military Department for communication to the Military Finance Commission for information.

Copy also forwarded to the Government of Bombay, and the Accountant General at that Presidency, for information and guidance.

(A true Extract.)

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

From the Budget and Audit Committee, to the Secretary to the Government of India, Financial Department,—(No 5, dated the 15th October 1860)

SIR,—In the concluding paragraph, 87, of our letter No. 1, of the 30th July last, we stated that we would communicate our views respecting the system under which the audit of the accounts of the Marine, Post Office, and Telegraph Departments, can best be disposed of. We have accordingly now the honor to submit our general proposals on this subject.

2. In respect to the accounts of the Marine Department, it will be in the recollection of Government that a Committee sat upon this subject last year. It was then recommended that the fixed Establishments and their contingencies should be audited by the Civil Auditor of Bengal, but in respect to the miscellaneous and general contingencies of the Department, no change was proposed. And by the system that has heretofore prevailed, all the contingent charges of that Department (which constitute the most important part of the entire expenditure,) are passed by the Civil Account Department on the authority of the Superintendent of Marine. We find that, virtually, the Superintendent of Marine audits the greater part of his own expenditure.

3. Looking to the general principles of audit and account now sanctioned by Government, and after consulting the Superintendent of Marine, we propose that the Secretary to the Superintendent of Marine should fulfil the duties of Departmental Examiner of Marine Accounts, who, in subordination to the Superintendent of Marine, and on his responsibility, would check and examine

all charges save those for fixed Establishments. Thus a competent professional check (which is so necessary in the expenditure of this Department,) would be provided. The accounts thus passed provisionally would be submitted in detail to the Civil Pay-Master, and ultimately to the Deputy Auditor General, according to the general rules now established for detailed examination and independent check.

4. The charges for fixed Establishment of the Marine Department might continue to be passed by the Civil Pay-Master.

5. To aid the Civil Pay-Master in the additional duties which will be hereby imposed on him, a portion of the Marine Establishment, as marginally noted, is proposed to be transferred to him by the Superintendent of Marine.

6. In respect to the Post Office and Electric Telegraph Departments, we have carefully considered the letter* from the

* No. 571, dated 28th June 1860. Director-General of the Post Office in India, which has already come under the notice of Government, in the Home Department. We have also conferred with the Director-General of Electric Telegraphs in India, regarding the account of his Department. And we have arrived at the conclusion that one system of account, examination, and audit, will be applicable to both these Departments.

7. We concur with the Director-General in thinking that the Post-Master General should be relieved of duties connected with account. But we apprehend that the Director-General's proposals for centralizing the accounts of the Department in the Office of the Director-General will be impracticable, and that the duties thus entailed on the Director-General would be incompatible with his administrative duties. We concur, however, in thinking that the whole of the accounts of the Department should be brought together and examined at the Presidency. But we think that this examination should be independent of the Departmental administration. We therefore recommend that an Accountant and Examiner of Postal Accounts for all India be appointed in Calcutta. To him the account of every Post Office in India would be transmitted, and he would check, compile, and ultimately submit them to the Auditor General.

8. This arrangement would hold good in respect to all accounts; the charges for fixed Establishment being passed by the Civil Pay-Master, and the other charges under authority of the Post-Masters General and Director-General, as the case may be, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

9. We recommend the same system for the Electric Telegraph Department. The accounts for all charges, save those for fixed Establishment, would, after countersignature by the Director-General, or the Deputy Superintendents of Circles, be submitted to the independent Accountant and Examiner of Telegraph charges for all India. This Officer would check, compile and ultimately submit the accounts to the Auditor General.

10. The charges for fixed Establishments would be passed by the Civil Pay-Master previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

11. The same Officer might, we think, perform the duties of Accountant and Examiner for both the Postal and the Electric Telegraph Departments. From both these Departments some portion of the Establishment might be transferred to the new Office.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Budget and Audit Committee,—(No. 10693, dated the 20th October 1860)

GENTLEMEN,—I AM directed to acknowledge the receipt of your letter No. 5, dated 15th instant, submitting certain proposals in respect to the system under which the audit of the accounts of the Marine, Post Office, and Electric Telegraph Departments, can best be disposed of.

2. In reply, I am desired to state, that the Governor General in Council is pleased to approve of the plan proposed by you, and to request that you will submit the detailed propositions necessary to give effect to your plan.

From the Budget and Audit Committee, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department,—(No. 6, dated the 27th October 1860)

SIR,—IN our Report of the 30th July last, on the manner in which the principles of the English system of Estimate, Budget, Audit, and Account might be carried out in India, we remarked on the system existing in the two Countries at the present time, and after expressing our opinion that the principal question was the means by which an Appropriation Audit could best be introduced, we submitted two plans for the consideration of Government, with an intimation that, when the decision of Government might be made known, we should be prepared immediately to propose detailed arrangements for the guidance of the several Officers concerned, and, at the same time, to communicate our views in respect to the system under which the audit of the Accounts of the Marine, Post Office, and Electric Telegraph Departments can best be disposed of, and to show how every part of the Financial system can be made at once to fit into one general whole.

2. In the Resolution passed in the Financial Department on the 18th August, His Excellency the Governor General in Council was pleased to approve of the second plan proposed by us, as set forth in paragraphs 80 to 86 of our Report, and intimation was given to the several Departments,* Governments† and Officers‡ noted in the margin, that detailed instructions would subsequently be forwarded, as to the manner in which the arrangements should be carried out.

3. In our Report No. 5, of the 15th October, we communicated our views respecting the system under which the audit of the Accounts of the Marine, Post Office, and Telegraph Departments can best be disposed of.

4. We proposed in respect to the Marine Accounts, that the Secretary to the Superintendent of Marine should fulfil the duties of Departmental Examiner of Marine Accounts, who, in subordination to the Superintendent of Marine, and on his responsibility, would check and examine all charges save those for fixed Establishments, and that

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras and Bombay, Accountants, Bengal, North-Western Provinces, and Punjab, Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.

the accounts thus passed provisionally should be submitted in detail to the Civil Pay-Master, and ultimately to the Deputy Auditor General, according to the General Rules now established, for detailed examination and independent check; the charges for fixed Establishment continuing to be passed by the Civil Pay-Master.

5. In respect to the Post Office and Electric Telegraph Departments, we stated that one system of Account, Examination and Audit would be applicable to both Departments; that we concurred with the Director-General in thinking that the Post-Master General should be relieved of duties connected with account; but that we apprehended that a proposal made by the Director-General for centralizing the accounts of the Department in the Office of the Director-General, would be impracticable; and that the duties thus entailed on the Director-General would be incompatible with his administrative duties. We concurred, however, with the Director-General in thinking that the whole of the Accounts of the Department should be brought together, and examined at the Presidency. But we thought that this examination should be independent of the Departmental administration; and we therefore recommended that an Accountant and Examiner of Postal Accounts for all India be appointed in Calcutta, to whom the account of every Post Office in India would be transmitted, and by whom the accounts would be checked, compiled, and ultimately submitted to the Auditor General.

6. This arrangement, it was proposed, should hold good in respect to all accounts; the charges for fixed Establishment being passed by the Civil Pay-Master, and the other charges under the authority of the Post-Masters General and Director-General, as the case may be, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

7. The same system was recommended for the Electric Telegraph Department. The accounts for all charges, save those for fixed Establishment should, we thought, after countersignature by the Director-General or the Deputy Superintendent of Circles, be submitted to the independent Accountant and Examiner of Telegraph charges for all India, who would check, compile, and ultimately submit the accounts to the Auditor General.

8. The charges for fixed Establishments would be passed by the Civil Pay-Master, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

9. The same Officer might, we thought, perform the duties of Accountant and Examiner for both the Postal and the Electric Telegraph Departments; and from both these Departments some portion of the Establishment might be transferred to the new Office.

10. The above proposals have since been approved by the Government of India, and the detailed propositions necessary to give effect to the plan will shortly be submitted to Government.

11. We now proceed to the consideration of the Budget Estimate Forms.

12. In disposing of this question, the first point for determination was, the general principle of classification under which the Forms should be

prepared. It had to be considered whether either the French or the English system could, with advantage, be adopted, or whether it would be necessary, in order to meet the peculiarities of the Indian Offices, to introduce Forms of an entirely different character. The conclusion we have arrived at, is, that Forms prepared on an entirely new principle are unnecessary; that either the French or the English Forms might be generally applied; but that it will, on the whole, be better to follow the English system, as it is so well understood at Home, and is, in most, if not in all respects, equally well suited, with the French system, to the requirements of the several Offices and Departments in India.

13. Under this view, we have prepared the six sets of Forms annexed to this Report, for the accounts of the Government of India, the Governments of Madras and Bombay, and the Governments of Bengal, the North-Western Provinces and the Punjab, respectively.

14. The details connected with the accounts of the Government of India and the Government of Bengal being well known, have been entered in a complete form: the Returns for the other Governments have been given in abstract, and are open to correction. But sufficient has been done to allow of the full details being correctly entered by the Local Authorities, and the delivery of uniform Returns for the whole of India will, with the exercise of an ordinary degree of care and supervision on their part, be effectually secured.

15. The classification of Receipt and Expenditure given in the Forms is, as nearly as circumstances will permit, in accordance with the classification given in the English Forms; but it is, at the same time, such as will allow of a ready comparison with the Financial Returns of former years, transmitted from the Financial Department of the Supreme Government to the Secretary of State, for presentation to Parliament; which is an object of importance.

16. The return for the Government of India has, it will be observed, been divided into so many parts, shewing separately the Receipts and Disbursements of the Eastern Settlements, of Oude of Nagpore, and of Pegu, Martaban and Tenasserim, as distinguished from the other receipts appertaining to the Government of India in the General and Political Departments. This plan has been adopted in preference to the existing plan of entering the whole of the Receipts and Disbursements of the above-mentioned Provinces under one head, in the General Department of the Government of India, in order to the better exhibition of the several items of Receipt and Expenditure in each of those Provinces, and to the preparation of uniform Estimates by the respective Local Authorities. The arrangement is also desirable in order to carry out the orders of Government, in the coming year, in respect to the transfer of the accounts of those Provinces to the nearest Local Auditors (Accountants). The whole of the Receipts and Disbursements appertaining to the Government of India will, however, be brought together in an Abstract Return (see Form entitled "Abstract of separate Statements prefixed to the Provincial Returns"), and all difficulties of comparison with the results of former years will thus be avoided.

17. The Estimates for each Government and Province will be drawn up under the following heads :—

REVENUES AND RECEIPTS.	DISBURSEMENTS.
I. Land Revenue, including Sayer and Abkarree.	A. Allowances, Refunds and Drawbacks.
II. Assessed Taxes.	B. Charges against Income.
III. Customs { Imports. { Exports.	1. Revenue Departments :—
IV. Salt.	1. Land Revenue, &c.
V. Opium.	2. Assessed Taxes.
VI. Stamps.	3. Customs.
VII. Post Office.	4. Salt.
VIII. Electric Telegraph.	5. Opium.
IX. Law and Justice.	6. Stamps.
X. Police.	7. Post Office.
XI. Mint.	8. Electric Telegraph.
XII. Marine.	9. Superannuation Pensions.
XIII. Public Works.	10. Miscellaneous.
XIV. Tributes and Contributions on account of Contingents from Native States.	II. Allowances and Assignments under Treaties and Engagements.
XV. Miscellaneous { Civil. { Military.	III. Allowances to District and Village Officers, &c.
XVI. Public Debt :—	IV. Miscellaneous Payments.
1. Interest on Public Loans.	C. Army.
2. Interest on Service Funds and other accounts.	D. Indian Navy.
3. Loans under Liquidation and Transfer	E. Civil Services :—
4. Service Funds	I. Public Works.
5. Local Funds.	II. Salaries and Expenses of Public Departments.
6. Deposits.	III. Law and Justice.
7. Advances repayable.	IV. Police.
8. Miscellaneous.	V. Education, Science, and Art.
XVII. Adjusted Receipts on account of other Governments, &c.	VI. Political Agencies and other Foreign Services.
XVIII. Remittances from other Governments.	VII. Superannuation and Retired allowances, and Gratuities for charitable and other purposes.
	VIII. Marine.
	IX. Miscellaneous.
	X. Civil Contingencies—Special and Temporary.
	F. Public Debt :—
	1. Interest on Public Loans.
	2. Interest on Service Funds and other accounts.
	3. Loans under Liquidation and Transfer.
	4. Service Funds.
	5. Local Funds.
	6. Deposits.
	7. Miscellaneous.
	G. Adjusted Charges on account of other Governments, &c.
	H. Remittances to other Governments.

RECEIPTS.	
18. The eight first heads constitute the "Revenue" Departments. They speak for themselves, and call for no remark, except that the receipts from "Post Office" and "Electric Telegraph," being Imperial Receipts, will not appear in the Statements of the Local Governments, but only as "Imperial Receipts" in Statement No. XVII.	19. The head of "Law and Justice" includes items heretofore entered under the head of "Judicial."
I. Land Revenue, including Sayer and Abkarree.	IX. Law and Justice.
II. Assessed Taxes.	
III. Customs { Imports. { Exports.	20. Police items have heretofore been included in Judicial, but as the "Police" Disbursements are, in future, to be exhibited separately from Law and Justice, the Police Receipts have also been exhibited separately.
IV. Salt.	X. Police.
V. Opium.	
VI. Stamps.	
VII. Post Office.	
VIII. Electric Telegraph.	
	21. "Mint" and "Marine" call for no remark.
	XI. and XII. Mint and Marine.

22. Under the head of "Public Works" will be classed only the receipts properly belonging to that Department. Revenues and Receipts of the nature of a Trust, such as Local Funds for municipal and other purposes, Deposits, &c., will appear under the appropriate divisions of Public Debt, (Form No. XVI.)

XIV. Tributes and Contributions on account of Contingents from Native States. 23. Call for no remark.

24. The head of "Miscellaneous" includes all receipts not included in any of the above heads, which have, for the most part, been shown, heretofore, under the old heads of "General," "Durbar," "Education," &c. Further, this is divided into two heads, Civil and Military. The detailed entries given in the Forms under the latter head will be a guide for the exhibition of all receipts paid into Civil Treasuries on account of the Military Department; but care should be taken that they be compared with the entries made in the Military Returns, to obviate the chance of double credits.

25. The return of "Public Debt" will exhibit receipts on account of Public Loans, Treasury Notes, Book Debt, Subscriptions to Service Funds, &c., which will be adjusted in the Books of the Local Auditors (Accountants) in a finally adjusted form (when necessary) under Imperial heads,* for incorporation in the Imperial Books of the Auditor General. The receipts adjusted under Imperial heads will not appear in Account Current with the Government of India as at present.

26. This Section will also, as noticed above, include receipts on account of Local Funds, Deposits, &c.

27. Under "Adjusted Receipts on account of other Governments, &c.," will appear receipts on account of other Governments not exhibited under the preceding head, and for which a corresponding debit is not required in the Books of another Presidency. For example, recoveries of over-charge, items of "Profit and Loss," &c., will be credited at once to the proper head of the Presidency concerned, which must be opened for the purpose on the Books of each Presidency. (Fide further remarks under Disbursements—Division G.)

28. Receipts and Credits on account of Her Majesty's Imperial and Colonial Governments will also be shown in this Section, for incorporation in the Books of the Auditor General.

29. The entries under this head, as regards the several Presidencies, will, on the contrary, be confined exclusively to transactions for which a corresponding debit is required in the accounts of another Presidency. They will also be entered in the Monthly Accounts Current with the different Presidencies, for adjustment, as at present. Specie remittances received; Bills drawn; advances recovered, (if not susceptible of final adjustment under the preceding Section,) &c., will fall under this head.

30. The entries under the head of Account Current with London will be those heretofore shewn as Supplies from London.

DISBURSEMENTS.

31. The practice in regard to entries of this character has, heretofore, been different in respect to different heads of account. It is intended, in future, that all disbursements of the kind referred to should be shewn in this Statement; the gross receipts being entered *per contra*.

32. This Division will embrace all disbursements that are properly chargeable against Income. The entries hitherto distributed under Ordinary, Extraordinary, &c., must be brought together under each Departmental head.

33. Under the subordinate headings noted in the margin will be exhibited charges of collection and manufacture, including the expenditure for the construction and repair of Public Buildings, Works of Irrigation, &c. An abstract of the charge for Public Works will be given at the end of each Departmental Section; reference being made to the Budget of the Public Works Department for particulars.

34. The charges exhibited under Territorial and Political Pensions, Charitable Allowances, Sayer, Compensation, &c., will be brought together in this Section.

35. This Section will include payments made to Zemindars, Muzmoodars, Desamers, Enamdars, Huckdars, and other District and Village Officers, in lieu of resumed lands, Huck Allowances, &c.

36. For any charges against Income, that cannot be appropriately classed under any of the foregoing heads.

37. Estimates for the Army and Indian Navy will be prepared in the Military Department, under the direction of the Military Finance Commission.

This division embraces the expenditure of the Civil Department, hitherto shown under General, Durbar, Judicial, Marine, &c.

38. The subordinate head of "Public Works and Buildings," shows the expenditure of the Public Works Department, (except charges against Revenue), and will be exhibited in an Abstract Form, under appropriate heads; reference being made to the Public Works Budget for particulars.

39. The expenditure heretofore classified under Charges, General, Judicial, Durbar, Marine, &c., will appear under these heads in the manner shown in the Forms.

- I. Revenue Departments —
 - 1. Land Revenue, &c.
 - 2. Assessed Taxes.
 - 3. Customs.
 - 4. Salt.
 - 5. Opium.
 - 6. Stamps.
 - 7. Post Office.
 - 8. Electric Telegraph.
 - 9. Superannuation Pensions.
 - 10. Miscellaneous.
- II. Allowances and Assignments under Treaties and Engagements.
- III. Allowances to District and Village Officers.
- IV. Miscellaneous.
- V. Education, Science, and Art.
- VI. Political Agencies and Foreign Services.
- VII. Superannuation and Retired Allowances and Gratuiies for charitable and other purposes.
- VIII. Marine.

41. Expenditure of a miscellaneous nature, periodically recurring, chargeable against the Civil Department, as *Ordinary* expenditure, and not strictly falling under any of the previous classes, will be shown under this head.

42. Civil Contingencies will embrace charges on account of the Civil Department, of a special and temporary character—such as the cost of special commissions and other casual and unforeseen expenditure hitherto classed as *Extraordinary*.

43. The payments of Interest on account of Public Debt :—
 1. Interest on Public Loans.
 2. Interest on Service Funds and other accounts.
 3. Loans under Liquidation and Transfer.
 4. Service Funds.
 5. Local Funds.
 6. Deposits.
 7. Miscellaneous.
 Loans, as distinguished from Local Loans, as well as the payments of the Principal of such Loans, whether

by Cash or Transfer, will appear in this Section and be adjusted in the Local Books, for incorporation in the Imperial Books.

44. This Section will also include payments of Local Deposits, Advances, and other expenditure usually classed under Debt.

45. This Section will include payments on account of other Governments, made under established Rules and Regulations, for which the local audit, whether Civil, Military or Naval will be final as regards the passing of the charge. These entries will be omitted from the Accounts Current with other Governments, in which they now appear as Supplies, and will be adjusted in the Local Books, under proper heads of account, as charges of the Presidency or Government concerned, for consolidation in the Books of the Auditor General, *e. g.* :—

Charges, General—India.
 Charges, Military—Madras.
 Charges, Civil—North-Western Provinces.
 Charges, Indian Navy—Bombay.
 &c. &c. &c.

46. This arrangement will obviate most of the difficulties involved in the question of Supplies between Presidencies, which has recently been under the consideration of Government. It will only be necessary to vest the Local Auditors with authority finally to audit charges of the description referred to, in conformity to the rules of the Presidency to which they may appertain. We believe that this authority may be delegated to the Auditors with safety, especially now that the Auditors will, in general, be Officers who have made themselves acquainted with the Rules of all the Presidencies.

47. This Division will exhibit expenditure which does not admit of classification under the preceding head, and for which corresponding credits must appear in the Books of other Governments. The payments or debits will therefore be entered, as usual, in Monthly Accounts Current with the different Presidencies and with London, for check or adjustment, as the case may be.

General Remarks.

48. The above directions, considered in connection with the entries given in the Forms, will, it is hoped, be found to be sufficiently explicit to indicate the exact nature of the entries to be made under each head. In cases in which no receipt or expenditure is looked for under any particular head, such head will, of course, be left blank. In cases in which receipt or expenditure of a character different from what is specified under any of the heads given in the Forms is anticipated, such receipt or expenditure will be entered under an appropriate head.

49. With respect to the manner in which the sums to be entered should be calculated, we would observe that the object is to secure as correct a return as possible of the *scale of Receipts and Expenditure of the year*. Every head of receipt must be examined with reference to the known expectations of Government; the sums given in the rent rolls, and the average receipts on account of former years, must be looked to; the circumstances likely to lead to an increase or decrease of these receipts must be carefully weighed; and as accurate a calculation as possible of the eventual out-turn must then be made. In estimating the expenditure again, the sums for which sanction has actually been given by Government should, in the first instance, be ascertained; the probable amount that may be saved by temporary vacancies in appointments, or by absence or other causes, should then be estimated; and the total amount of such savings entered as a deduction from the charge of the year. The charges under each head should invariably be placed at the lowest amount which may be deemed sufficient for carrying on the service of the Government.

50. It may further be observed that the Estimates should embrace, under each Department, the whole of the charges appertaining to such Department, whether to be paid in the Presidency to which they belong, or elsewhere; but a separate Statement should be prepared, in detail of Departments, showing the sums expected to be paid in other Presidencies, so as to allow of a check being obtained on the entires, *per contra*, in the Estimates of the Presidencies in which the disbursements are likely to be made.

51. It is proposed that the Forms shall be sent from the Financial Department of the Government of India to the several Local Governments and to the Departments of the Government of India, as the case may be; that the Local Governments and Departments of the Government of India shall distribute the Forms amongst the Heads of Departments subordinate to them; that each Head of such subordinate Department shall, after calling for such information as may be necessary from the Offices under his control, prepare a Budget Statement for his particular Department, and forward it to the Civil Local Auditor (Accountant); and that the Civil Local Auditor, on receipt of these Estimates, and of the Estimates of the Military Department, which will be prepared and forwarded to him under orders from the Military Finance Commission, shall incorporate the whole of the Departmental Statements in one General Statement for the Presidency.

52. In preparing this General Statement, it will not, of course, be necessary to go into the full details given in the Departmental Returns. It will suffice if the chief headings mentioned in

paragraph 17 of this Report, are maintained, and the subordinate entries are confined to the headings given in the Comparative Abstracts (marked X Y Z) which will be found at the commencement of each Class of Forms.

53. The General Scale of Receipt and Expenditure for the year, according to the Departmental Returns, having thus been ascertained, the General Statement should be forwarded by the Civil Local Auditor (Accountant), with such remarks as may appear to him to be fit, to the Local Government; who, after careful revision of the Departmental entries and the remarks of the Civil Local Auditor (Accountant), should enter their own figures in a separate column in the Civil Local Auditor's (Accountant's) General Statement and send on the complete Return, (with the Departmental Returns as an Appendix,) with a full explanation of differences between their Estimates and the Estimates of the Departments, or Civil Local Auditors, to the Financial Department of the Government of India, in which Department the necessary orders for the final allotment of sums to the several branches of Service will be made.

54. Thus much in respect to the Budget Estimates, which, as stated above, will show the estimated Scale of Receipt and Expenditure for the year. It further has to be considered in what manner the Estimates of Cash requirements, and of probable cash balance, at the end of the year, shall be prepared by the Civil Local Auditors.

55. This should, we think, be done on the basis of the Budget Estimates of Receipt and Expenditure prepared by the Civil Local Auditors from the Departmental Returns, and submitted, as above directed, to the Local Governments. The cash balances at the commencement of the year should be looked to; sums likely to be received from any sources not given in the Budget Returns should be estimated; a calculation should then be made of the sums likely to be received or paid in the course of the year, on account of former years, as well as of the amounts included in the Scale of Receipt and Expenditure for the year, likely to be outstanding, on both sides of the account, at the end of the year; and the probable amount of Cash Balance at the end of the year will thus be ascertained.

56. These Estimates of Cash requirements may conveniently be prepared in the Form of the present Anticipation Sketch Estimate; the entries being classed, as far as possible, under the Headings given in the Budget Estimates, and being made to include all information heretofore given in the Anticipation Sketch Estimates. The Estimates of Cash requirements should be despatched by the Civil Local Auditors, direct to the Financial Department of the Government of India, within at the latest fifteen days of the date on which their Budget Estimates may be closed, for transmission to the Local Governments.

57. The dates fixed for the preparation of the several Returns should be the following:—

The Departmental Budget Estimates to reach the Local Civil Auditors, (Accountants), by the 1st January.

The Local Civil Auditors (Accountants), to close their several Budget Estimates, so as to reach the Local Governments by the 15th January.

The Local Governments to examine the Budget Estimates and send them in to the Financial Department of the Government of India, on the 1st February.

The Local Civil Auditors (Accountants), to forward, direct to the Financial Department of the Government of India, their Estimates of cash requirements, on the 1st February.

58. This will enable the Government of India to report the results to the Secretary of State by the middle of March, and will allow of the Returns being placed before Parliament at their Meeting at the beginning of May.

59. With these remarks, we submit the specimens of Forms we have prepared for the approval of Government. In future Reports, we shall consider the manner in which Extraordinary Expenditure rendered necessary by unforeseen emergency, can best be provided for; the division of heads of branches of Service which can best be adopted for the allotment and specific appropriation of expenditure; the manner in which the distribution of Funds by Civil Pay-Masters can best be regulated, and the Returns to be submitted by the Civil Pay-Masters, and the Auditor General to the Financial Department of the Government of India, in connection with Disbursements and Appropriation Audit, in both Military and Civil Departments.

60. We cannot conclude our Report without mentioning the valuable aid we have received from Mr. S. G. Wyatt, Acting First Assistant to the Accountant General to the Government of India, whose intimate knowledge of the accounts has been of much service in the preparation of the Forms, and who has been indefatigable in his exertions to get them passed rapidly through the Press.

No. 11300.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 14th November 1860.

READ Extract from the Proceedings of the Government of India, in the Financial Department, No. 7371, dated 18th August 1860, relative to the manner in which the principles of the English system of Estimate, Budget, Audit, and Account should be carried out in India.

Read a Report from the Budget and Audit Committee, No. 6, dated 27th October 1860, on the Forms of Budget Estimate to be introduced under the system sanctioned by the Government of India, in their Proceedings No. 7371, of the 18th August 1860.

RESOLUTION.—His Excellency the Governor General in Council approves generally of the Forms of Budget Estimate proposed by the Committee, and desires that the Forms may immediately be forwarded to the several Local Governments and Departments of the Government of India, for the purposes indicated in paragraphs 51 to 53 of the Committee's Report.

2. The nature of the entries to be made under each head given in the Forms, is, it is believed, sufficiently explained in the directions contained in paragraphs 17 to 47 of the Report; but it is requested that any omissions which may occur to the Local Governments may be pointed out by them, and that any amendments in the Forms, which may appear to them to be advisable, may be suggested. The Forms for the Government of India and the Government of Bengal having been

prepared in a complete shape, do not call for any special remark. The Forms for the Governments of Madras, Bombay, the North-Western Provinces, and the Punjab, have been prepared in abstract only. It is desirable, therefore, that the Abstract Forms for these Governments should, in each instance, be accompanied by a copy of the Forms for the Governments of India and Bengal, in order that the same mode of entry may be observed under every Government, and uniform Returns be secured for the whole of India.

3. Special attention should be given to the instructions of the Committee regarding the manner in which the sums to be entered in the Budget Estimates are to be calculated. Special care should also be taken that the *Estimates of cash requirements* are prepared in the manner pointed out in paragraphs 54 to 56 of the Committee's Report.

4. The dates proposed by the Committee in paragraph 57, for the preparation of the several Returns, appear to His Excellency in Council to be suitable; but he will be glad to receive the acquiescence of the several Local Governments in respect to them. It must be borne in mind, that it is absolutely necessary that the Estimates should be received by the Financial Department of the Government of India, so as to allow of a timely decision being arrived at as to the sums to be specifically appropriated to the several Heads of Service, and to enable the Government of India to report their financial position to the Secretary of State, in time to permit of the results being placed before Parliament, together with the other accounts, "within the first fourteen days during which Parliament may be sitting next after the 1st day of May," conformably to Section LIII. of the Act for the better government of India, dated 2nd August 1858, Cap. 106.

5. In conclusion, His Excellency in Council desires to express the thanks of the Government to the Committee for their clear and good report; and to acknowledge the good services of Mr. Wyatt, whose exertions have been so favorably mentioned by the Committee.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a copy of the Resolution, and

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras, and Bombay.
§ Accountants, Bengal, North-Western Provinces, and Punjab.
|| Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
¶ Military Finance Commission.

and Officers† noted in the margin, for information and guidance.

Ordered further, that a copy of the Forms, as noted in paragraph 2 of this Resolution, be forwarded to each of the several Departments of the Government of India, with the exception of the Military Department, and the several Local Governments; and that a copy of all the papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract,)

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

From the Budget and Audit Committee, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department,—(No. 7, dated the 2nd November 1860)

SIR,—AMONGST the subjects adverted to in paragraph 59 of our Report No. 6, of the 27th ultimo, as remaining for consideration, was "the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure."

2. It was originally our intention to have deferred our Report on this question, in order that the whole of the remaining details connected with the new system of Budget and Audit might be submitted for the consideration of Government at one and the same time; but we have since received your Docket No. 10716, of the 20th October, transmitting for our information copy of a Despatch from the Right Hon'ble the Secretary of State, regarding the proposed system of Budget and Audit, and we think it expedient, with reference to the remarks contained in that Despatch, at once to communicate our views in respect to the question mentioned above.

3. We have noted that the general principle of Annual Budget of Income and Expenditure, and of specific appropriation of sums for the several Services, is fully approved. The point, however, which demands our present attention is how far this appropriation should descend to details; and to that we shall now address ourselves.

4. In paragraph 5 of the Secretary of State's Despatch, it is laid down that the appropriation should not extend to the several detailed Heads within each Branch of the Service, but that the amount of expenditure is to be fixed for every principal head of charge; it being an essential condition that the amount appropriated to any Department shall not be exceeded, and that the Local Government should have a discretion in the application of money to the minor heads of expenditure. We have now to consider how the principles thus laid down can best be applied to the Budget Forms, submitted with our letter No. 6, of the 27th ultimo.

5. It will have been seen that the Forms for heads of charges which we have submitted, are embraced in four categories under each Division of Service, viz. :—

I. Classes of Service.

II. Heads of charge for each of the Departments in the Class.

III. Heads of charge for the several main Sections of each Department.

IV. Detailed items in each Section of each Department.

6. It sometimes happens that several kindred Departments under the second of the four categories, are classed under one main branch; as for instance, Charges on account of Land Revenue, of Customs, of Salt, of Opium, might be classed under the main branch of "Revenue Departments." But we have considered Land Revenue a separate Department of charge. Again, Charges for Courts of Justice and for Jails are classed under the main branch of Law and Justice; but we consider Jails and Courts to be separate Departments. Or, again, the head of "Geological

Canals might be expended on Roads, and so on. Still, as a general rule, we believe that the interests of Government will be best consulted, if fixed sums shall be appropriated to each Department as above described; that is, so much for Military Works; so much for Communications; so much for Irrigation; and so on. A reasonable latitude would still be left to the Local Government, which could select from among the sanctioned Works of each class, those Works to be proceeded with. But we do not think that for this Department, the appropriation should extend to Establishments, Contingencies, Stores, and such like Sections, as the Public Works Department, being one of construction and repairs, is differently circumstanced from other branches of the Service.

17. We are fully aware that a certain degree of financial discretion does conduce to successful Local Administration; and that if freedom of action in regard to details is conceded to the Local Governments, an incentive will be afforded to administrative economy and improvement; while the power of economizing in such respects will tend to reveal the points where economy is possible. We trust that the propositions we now submit will be found to be in general accord with this principle.

18. In regard to the remaining points alluded to in the Despatch of the Right Honble the Secretary of State, in connexion with Audit, these have already been provided for in our previous Reports, and will be further considered hereafter.

No. 11322.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 15th November 1860.

READ again the Report of the Budget and Audit Committee, No. 6, dated 27th ultimo, relative to the Budget Estimate Forms.

Read the Report of the Budget and Audit Committee, No. 7, dated 2nd instant, relative to the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure.

RESOLUTION.—His Excellency the Governor General in Council observes that, in their last mentioned Report, the Budget and Audit Committee divide each division of Service into four Categories, viz. :—

- I. Classes of Service;
- II. Heads of charge for each of the Departments in the Class;
- III. Heads of charge for the several main Sections of each Department;
- IV. Detailed items in each Section of each Department;

and that, in considering the question whether the specific appropriation should extend to the Category No. II. only, or to the Category No. III., they have come to the conclusion that it may best be extended to the Category No. III., or, in other words, that sums should be separately appropriated to each main Section of a Department, as shown in the Statement marked XYZ that accompanies their report, on the understanding that the sectional limits must be observed by the Local Governments.

2. It is remarked by the Committee that this allotment is nearly in accordance with the English

Division of Service.	Class of Service.	Department of Service to which specific sums will be appropriated.
A	Allowances, Refunds, & Drawbacks.	Allowances, Refunds and Drawbacks.
B	Charges against Income.	I.—Revenue Departments — 1. Land Rev. &c. 2. Assessed Taxes. 3. Customs. 4. Salt. 5. Opium. 6. Stamp. 7. Post Office. 8. Elec. Telegraph. 9. Superannuation Pensions. 10. Miscellaneous. II.—Allowances and Assignments under Treaties & Engagements. III.—Allowances to District and Village Officers, &c. IV.—Miscellaneous Payments.
E	Civil Services.	I.—Public Works. II.—Estimates and expenses of Public Departments. III.—Law and Justice. 1. Courts. 2. Jails. IV.—Police. V.—Education. VI.—Political Agents and other Foreign Services. VII.—Superannuation and Retired Allowances and Gratuities for charitable and other purposes. VIII.—Marine. IX.—Miscellaneous. X.—Civil Contingencies, special and temporary.

division of votes; and so it appears in fact to be. But the course proposed is, in His Excellency's opinion, one of doubtful expediency in India. He thinks that it would unnecessarily curtail the powers of the Local Governments, and tend seriously to fetter their hands in promoting real economy and reducing expenditure, if the specific appropriation was confined to heads of charge for the Sections of Departments; and on this ground, he considers that the limits of the specific appropriation should be extended, from Category No. III, to Category No. II, which comprises the heads of charge for each of the several Departments under each class of Service.

3. Under this arrangement, the heads given in Column 3d in the margin, will be the heads to which specific sums will be appropriated, and within which limits the Local Governments will be at liberty to expend at discretion, subject to the following provisions, viz. :—

First. That any alteration in the distribution of the charges of a Department be at once reported, with all details, as at present, to the Government of India.

Secondly. That no salary of any Officer, appointed by any Government, can be altered or re-distributed without the sanction of the Government of India previously obtained.

Thirdly. That no general rates of pay or allowances shall be altered, nor any charge incurred, which can pledge the Government beyond the year to which the Estimate relates, without the sanction of the Government of India; and

Fourthly. That all existing rules, relating to the control of the Government of India over pensions and superannuations, remain in force.

4. As an example of the manner in which these rules will be applied, the charges on account of the Department of "Salt," in the first page of the Abstract Statement attached to the Committee's Report of Grants for Bengal, may be taken. The Government of Bengal in this case may determine to spend more upon Golabs and less upon Chokies, than is specified in the sectional

Canals might be expended on Roads, and so on. Still, as a general rule, we believe that the interests of Government will be best consulted, if fixed sums shall be appropriated to each Department as above described; that is, so much for Military Works; so much for Communications; so much for Irrigation; and so on. A reasonable latitude would still be left to the Local Government, which could select from among the sanctioned Works of each class, those Works to be proceeded with. But we do not think that for this Department, the appropriation should extend to Establishments, Contingencies, Stores, and such like Sections, as the Public Works Department, being one of construction and repairs, is differently circumstanced from other branches of the Service.

17 We are fully aware that a certain degree of financial discretion does conduce to successful Local Administration; and that if freedom of action in regard to details is conceded to the Local Governments, an incentive will be afforded to a liberal and economical economy and improvement; while the power of economizing in such respects will tend to reveal the points where economy is possible. We trust that the propositions we now submit will be found to be in general accord with this principle.

18 In regard to the remaining points adverted to in the Despatch of the Right Honble the Secretary of State, in connexion with Audit, these have already been provided for in our previous Reports, and will be further considered hereafter.

No. 11322.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 15th November 1860.

Read again the Report of the Budget and Audit Committee, No 6, dated 27th ultimo, relative to the Budget Estimate Forms.

Read the Report of the Budget and Audit Committee, No 7, dated 2nd instant, relative to the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure.

RESOLUTION.—His Excellency the Governor General in Council observes that, in their last mentioned Report, the Budget and Audit Committee divide each division of Service into four Categories, viz. :—

- I. Classes of Service;
- II. Heads of charge for each of the Departments in the Class;
- III. Heads of charge for the several main Sections of each Department;
- IV. Detailed items in each Section of each Department;

and that, in considering the question whether the specific appropriation should extend to the Category No. II. only, or to the Category No. III., they have come to the conclusion that it may best be extended to the Category No. III., or, in other words, that sums should be separately appropriated to each *main section* of a Department, as shown in the Statement marked XYZ that accompanies their report, on the understanding that the sectional limits must be observed by the Local Governments.

2. It is remarked by the Committee that this allotment is nearly in accordance with the English

Division of Service	Class of Service	Department of Service to which specific sums will be appropriated
A	Allowances, Refunds & Drawbacks	Allowances, Refunds and Drawbacks
B	Charges against Income	I.—Revenue Departments— 1. Land Revenue 2. Assessed Taxes 3. Customs 4. Salt 5. Opium 6. Stamps 7. Post Office 8. Electric Telegraph 9. Superannuation 10. Miscellaneous II.—Alliances and Assignments under Treaties & Engagements III.—Alliances to Districts in India IV.—Miscellaneous Payments
C	Civil Services	I. Public Works II. Sums and expenses of Public Departments III. Law and Justice 1. Courts 2. Jails IV. Education V. Police and Armies VI.—Political Agents and Civil Service VII.—Superannuation and Pensions VIII.—Alliances and Contingencies for charitable and other purposes IX. Marine X. Civil Contingencies XI. Miscellaneous

division of votes; and so it appears in fact to be. But the course proposed is, in His Excellency's opinion, one of doubtful expediency in India. He thinks that it would unnecessarily curtail the powers of the Local Governments, and tend seriously to fetter their hands in promoting real economy and reducing expenditure, if the specific appropriation was confined to heads of charge for the Sections of Departments, and on this ground, he considers that the limits of the specific appropriation should be extended, from Category No. III, to Category No. II, which comprises the heads of charge for each of the several Departments under each class of Service.

3. Under this arrangement, the heads given in Column 3rd in the margin, will be the heads to which specific sums will be appropriated, and within which limits the Local Governments will be at liberty to expend at discretion, subject to the following provisions, viz.

First. That any alteration in the distribution of the charges of a Department be at once reported, with all details, as at present, to the Government of India.

Secondly. That no salary of any Officer, appointed by any Government, can be altered or redistributed without the sanction of the Government of India previously obtained.

Thirdly. That no general rates of pay or allowances shall be altered, nor any charge incurred, which can pledge the Government beyond the year to which the Estimate relates, without the sanction of the Government of India; and

Fourthly. That all existing rules, relating to the control of the Government of India over pensions and superannuations, remain in force.

4. As an example of the manner in which these rules will be applied, the charges on account of the Department of "Salt," in the first page of the Abstract Statement attached to the Committee's Report of Grants for Bengal, may be taken. The Government of Bengal in this case may determine to spend more upon Gahs and less upon Chokies, than is specified in the sectional

entries of the grant as given in the Abstract Statement, or *vice versa* provided that the conditions are observed:—*First*, that the sum total of the six charges under "Salt" is not thereby exceeded; *Secondly*, that any such change is immediately reported to the Government of India.

5. In sanctioning these modifications in the plan proposed by the Committee, His Excellency in Council would impress upon the Local Governments the necessity of seeing that the Estimates under each Section of a Department are carefully prepared. No relaxation on this point ought to be allowed. Each item should be calculated with as full precautions as if it were to be made subject to specific appropriation. It is obvious that, if this is not done at the time of the submission of the Estimates, repeated references to the Government of India will be necessary, for confirmation of changes that will have to be reported under the first of the provisions noted above.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a copy of the Resolution, and of the Budget and Audit Committee's Report No. 7, dated 2nd instant, with its enclosures, be forwarded to the Departments, Government† and Officers‡ noted in the margin for information and guidance.

Ordered further, that a copy of the said papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract,)

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras, and Bombay
Accountants, Bengal, North-Western Provinces, and Punjab.
Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
The Military Finance Commission.

X. Y. Z. Government of India.

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant	Page of Estimate	SERVICE.	186 .	186 .	Compared with 186	
					Increase.	Decrease.
		A				
		ALLOWANCES, REFUNDS, AND DRAWBACK.				
1		Refunds of assessed Taxes				
		Total ... Rs.				
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
		Nil.				
		—2.—				
		ASSESSED TAXES.				
1		Income Tax, Salaries, Allowances and Ex- penses				
		Total ... Rs.				
		—3.—				
		CUSTOMS.				
		Nil.				
		—4.—				
		SALT.				
		Nil.				
		—5.—				
		OPIUM.				
		Nil.				
		—6.—				
		STAMPS.				
		Nil.				
		—7.—				
		POST OFFICE.				
1		Director-General of the Post Office,—Salaries and Expenses				
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK;
and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
			Rs.	Rs.	Rs.	Rt.
		—8.—				
		ELECTRIC TELEGRAPH.				
1		Director-General of Telegraphs in India,—				
2		Salaries and Expenses				
3		Working of Telegraph Lines	..			
		Construction of Ditto	...			
		Total ... Rs.				
		—9 —				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
		NIL.				
		—10 —				
		MISCELLANEOUS.				
1		Miscellaneous Payments	...			
		Total ... Rs.				
		II.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				
		NIL.				
		III.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.				
		NIL.				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments	...			
		... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME—Continued.

TOTALS OF THE SEVERAL CLASSES, GENERAL AND POLITICAL.

No of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Increase.	Decrease.
1	A.	.	...
Nil	B-I.	Section 1	...	...	...
1		" 2	...	..	.
Nil		" 3	..	...
"		" 4	.	.	
"		" 5		.	
"		" 6	..		
1		" 7	..	..
3		" 8	.	...
Nil		" 9	.	...
1		" 10	.	...
Nil	B-II.	...	..	..	...
"	B-III				...
1	A-IV.	.	..		...
8			Rs.		
				...	
				compared with 186 .	Rs.

X. Y. Z. Government of India.**GENERAL ABSTRACT OF THE GRANTS TO BE PROPOSED FOR THE CIVIL SERVICES****ESTIMATES FOR CIVIL SERVICES.**

GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 , compared
with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186	
					Increase.	Decrease
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Vice Regal House .				
2		Public Buildings ..				
3		Public Gardens ..				
4		Communications, including Public Roads, Bridges and Canals .				
5		Municipal Works .				
6		Marine, including Harbours and Light Houses .				
		Total of Class I. ... Rs				
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.				
1		Supreme Council .				
2		Legislative Council .				
3		Secretariat—Foreign .				
4		" Home .				
5		" Financial ...				
6		" Military .				
7		" Public Works .				
8		Household of the Governor General .				
9		Office of Account—General Branch .				
10		" " Military " .				
11		" " Loan " .				
12		General Treasury .				
13		Civil Auditor .				
14		Mint .				
15		Allowances to Civil Servants .				
16		Postage of Public Departments .				
17		Telegraph Charges .				
18		Printing Charges .				
19		Ecclesiastical .				
20		Medical .				
21		Stationery .				
22		Board of Examiners .				
23		Currency Department .				
		Total of Class II. ... Rs.				
		CLASS III.				
		LAW AND JUSTICE.				
1		Supreme Court .				
2		Insolvent Debtors' Court .				
3		Coroner's Court .				
4		Law Officers .				
		Total of Class III. ... Rs.				
		CLASS IV.				
		POLICE.				
1		Thuggee .				
		Total of Class IV. Rs.				

FOR 186 . COMPARED WITH THE GRANTS FOR 186 .

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Continued.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS V.	Rs.	Rs.	Rs.	Rs.
		EDUCATION, SCIENCE, AND ART.				
1		Calcutta University	...			
2		Geological Museum at Calcutta	...			
3		Geological Survey in India	...			
4		Surveyor General's Office	...			
5		Great Trigonometrical Survey	...			
6		Topographical Survey	...			
7		Magnetic Observatory at Colaba	...			
8		Mathematical Instrument Maker	...			
9		Scientific Works and Experiments - Kumaon	...			
		Iron Works	...			
		Total of Class V.	Rs.			
		CLASS VI.				
		POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		CENTRAL INDIA.				
1		Bhopal	...			
2		Bhopawar	...			
3		Bundlekund	...			
4		Gwalior	...			
5		Indore	...			
6		Rewah	...			
7		Nagode	...			
		RAJPOOTANA.				
8		Jeypore	...			
9		Joudpore	...			
10		Kharwarrah	...			
11		Kotah	...			
12		Kotrah	...			
13		Neemuch	...			
14		Rajpootana and Serohee	...			
		LOWER INDIA.				
15		Nepal—Khatmandoo	...			
16		Munipore	...			
17		Darjeeling	...			
18		Hazareebagh	...			
19		Assam	...			
		DECCAN, &c.				
20		Hyderabad	...			
21		Baroda	...			
		RED SEA AND PERSIA, &c.				
22		Aden	...			
23		Bushire	...			
24		Muscat	...			
25		Turkish Arabia	...			
26		Miscellaneous	...			
		REVENUE PERGUNNAHS.				
27		Bairsoeah (subordinate to Bhopal)	...			
28		Coorg	...			
29		Bejeragogurh Pergunnah	...			
		Total of Class VI.	Rs.			

GENERAL ABSTRACT OF THE GRANTS TO BE PROPOSED FOR THE CIVIL SERVICES.

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES—*Concluded.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease
		CLASS VII.	Rs.	Rs.	Rs.	Rs.
		SUPERANNUATION AND RETIRED ALLOWANCES AND GRATUITIES FOR CHARITABLE PURPOSES.				
1		Superannuations	...			
2		Gratuities	...			
3		Compensations	...			
		Total of Class VII. ... Rs.				
		CLASS VIII.				
		MARINE.				
1		Wages of Commanders, Officers, Engineers, Crews, &c.	...			
2		Marine Superintendent's Office	...			
3		Tenasserim Province	...			
4		Coal Depôt, Galle	...			
5		Miscellaneous	...			
6		Pensions	...			
7		Victuals for Seamen	...			
8		Naval Stores	...			
9		Wages of Artificers, &c.	...			
		Total of Class VIII. Rs				
		CLASS IX.				
		MICELLANEOUS.				
1		Miscellaneous Payments	...			
		Total of Class IX. ... Rs.				
		CLASS X.				
		CONTINGENCIES.				
1		Civil Contingencies	...			
		Total of Class X. Rs.				

TOTALS OF THE SEVERAL CLASSES, GENERAL AND POLITICAL.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
6	Class I.	...			
23	" II.	...			
4	" III.	...			
1	" IV.	...			
9	" V.	...			
29	" VI.	...			
3	" VII.	...			
10	" VIII.	...			
1	" IX.	...			
1	" X.	...			
87		Rs.			
.....					
— compared with 186 . Rs.					

X. Y. Z. Government of Bengal.

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

N ^o . of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease
		A	Rs.	Rs.	Rs.	Rs.
		ALLOWANCES, REFUNDS AND				
		DRAWBACK.				
1		Allowances ...				
2		Refunds				
3		Drawback				
		Total ... Rs.				
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
1		Board of Revenue, Salaries and Expenses .				
2		Commissioners and Assistant Commissioners				
3		Collectors, including Deputy and Assistant				
		Collectors ...				
4		Uncovenanted Deputy Collectors ...				
5		Legal Remembrancer ...				
6		Revenue Survey .				
7		Abkaree ...				
		Total ... Rs.				
		—2.—				
		ASSESSED TAXES.				
		Income Tax .				
2		Duty on Arts, Trades, &c. ...				
3		Tobacco License ...				
		Total ... Rs.				
		—3.—				
		CUSTOMS.				
1		Board of Revenue ...				
2		Collectors ...				
		Total ... Rs.				
		—4.—				
		SALT.				
1		Board of Revenue ...				
2		Cuttack Commissioner ...				
3		Agencies ...				
4		Golahs ...				
5		Controller ...				
6		Chowkies ...				
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS proposed for ALLOWANCES, REFUNDS, and DRAWBACK;
and CHARGES AGAINST INCOME.—(Continued.)

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease
		—5.—	Rs.	Rs.	Rs.	Rs.
		OPIUM.				
1		Board of Revenue	...			
2		Agencies	...			
		Total .. Rs.				
		—6.—				
		STAMPS.				
1		Salaries and Expenses	...			
		—7.—				
		POST OFFICE.				
1		General Post Office	.			
2		Inspecting Post Masters	..			
3		Calcutta Post Office	...			
4		Mofussil Post Offices	...			
		Total ... Rs.				
		—8.—				
		ELECTRIC TELEGRAPH.				
		Nil.				
		—9.—				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
1		Land Revenue	...			
2		Abkaree	...			
3		Customs	...			
4		Salt	...			
5		Opium	...			
6		Stamps	...			
7		Post Office	...			
8		Electric Telegraph	...			
		Total ... Rs.				
		—10.—				
		MISCELLANEOUS.				
1		Miscellaneous Payments	..			
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME.—(Concluded)

No. of Grant	Page of Estimate	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		II.—ALLOWANCES AND ASSIGN- MENTS UNDER TREATIES AND ENGAGEMENTS.	Rs.	Rs.	Rs.	Rs.
1		Territorial and Political Pensions ...				
2		Sayer Compensations ...				
3		Salt Ditto ...				
		Total ... Rs				
		III.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.				
		<i>Nil.</i>				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total ... Rs.				

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net In- crease.	Net De- crease.
3	A.	..			
7	B—I. { Section 1	..			
3		..			
2		..			
6		..			
2		..			
1		..			
4		..			
Nil		..			
8		..			
1		..			
3	B—II	..			
Nil	B—III.	..			
1	B—IV.	..			
41		Rs.			
		Deduct	...		
		Compared with 186 . Rs.			

X. Y. Z. Government of Bengal.

GENERAL ABSTRACTS OF THE GRANTS TO BE PROPOSED FOR THE CIVIL SERVICES

ESTIMATES FOR CIVIL SERVICES.GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 , compared
with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Government Houses ...				
2		Public Buildings ..				
3		Public Gardens ..				
4		Communications, including Public Roads, Bridges and Canals ..				
5		Municipal Works ..				
6		Marine, including Harbours and Light Houses ..				
		Total of Class I. ... Rs.				
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPART- MENTS.				
1		Lieutenant-Governor ..				
2		Secretariat ...				
3		Accountant ..				
4		Government Savings' Bank ...				
5		Ecclesiastical ...				
6		Medical				
7		Stationery ..				
8		Postage of Public Departments ..				
9		Telegraph Charges ...				
		Total of Class II. ... Rs.				
		CLASS III.				
		LAW AND JUSTICE.				
		COURTS.				
1		Sudder Dewanny and Nizamut Adawlut ...				
2		Presidency Court of Small Causes ...				
3		Civil and Sessions' Courts ..				
4		Principal Sudder Ameens' Do. ...				
5		Sudder Ameens Do. ...				
6		Moonsiffs' Do. ...				
7		Law Officers ...				
8		Government Pleaders ...				
9		Translators ...				
		JAILS.				
10		Calcutta House of Correction ..				
11		Inspection and General Superintendence ...				
12		Government Prisons ...				
13		Jail Manufactures ...				
		Total of Class III. ... Rs.				
		CLASS IV.				
		POLICE.				
1		Calcutta Police ..				
2		Mofussil Do. ...				
3		Military Do. ...				
4		Dacoity and Thuggee ...				
		Total of Class IV. ... Rs.				

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Continued.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186	
					Increase.	Decrease.
		CLASS V. EDUCATION, SCIENCE, AND ART.	Rs.	Rs.	Rs.	Rs.
1		Director of Public Instruction ...				
2		Inspectors of Schools ...				
3		Colleges ...				
4		Schools ...				
5		Asiatic Society ...				
6		Chemical Examiner ...				
7		Curator, Museum of Economic Geology ...				
8		Presidency School of Industrial Art ...				
9		Miscellaneous ...				
		Total of Class V. ... Rs.				
		CLASS VI. POLITICAL AGENCIES AND OTHER FOREIGN SERVICES. <i>Nil.</i>				
		CLASS VII. SUPERANNUATION AND RETIRED ALLOWANCES, AND GRATUITIES FOR CHARITABLE PURPOSES.				
1		Superannuations ...				
2		Gratuities ...				
		Total of Class VII. . . Rs.				
		CLASS VIII. MARINE.				
1		Wages of Commanders, Officers, Engineers, Lascars, &c. ...				
2		Marine Superintendent's Office ...				
3		Master Attendant's Office ...				
4		Marine Court ...				
5		Harbour Master's Department ...				
6		Pilot Establishment ...				
7		Naval Store keeper ...				
8		Naval Dock-Yard, Kidderpore ...				
9		Government Steam Factory ...				
10		Government Boat Office ...				
11		Shipping Office ...				
12		Miscellaneous ...				
13		Port Charges ...				
14		Light Houses ...				
15		Government Steam Agents ...				
16		Coal Depôts ...				
17		Victuals for Seamen ...				
18		Pensions ...				
19		Naval Stores for building and repairing Vessels, &c. ...				
20		Wages of Artificers &c. ...				
		Total of Class VIII. .. Rs.				
		CLASS IX. MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total of Class IX Rs.				

GENERAL ABSTRACT OF THE GRANTS TO BE PROPOSED FOR CIVIL SERVICES.

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Concluded.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS X.				
		CONTINGENCIES.	Rs.	Rs.	Rs.	Rs.
1		Charge for experimental Tea Cultivatn ...				
2		Ditto for Cotton Cultivation ...				
2		Ditto for searching new Copper Mines ...				
		Total of Class X. ... Rs.				

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
		Rs.	Rs.	Rs.	Rs.
6	Class I. ...				
9	" II. ...				
13	" III. ...				
4	" IV. ...				
9	" V. ...				
Nil.	" VI. ...				
2	" VII. ...				
20	" VIII. ...				
1	" IX. ...				
3	" X. ...				
67	Rs.				
	Deduct— ...				
	—compared with 186 . Rs. ...				

ORDER.—Ordered, that the above mentioned Resolutions and the connected correspondence, be published in the *Calcutta Gazette* for general information.

(A True Extract,)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 126.
FINANCIAL DEPARTMENT.

For William, the 19th November 1860.

RESOLUTION.—The Governor General in Council has lately had before him the Sketch Estimates for the current year 1860-61. These documents have generally been found in former years to represent a close approximation to the actual financial results of the year to which they relate. They have been prepared this season with unusual care, and they foreshadow a result somewhat less unfavorable than had been anticipated from Returns and calculations which have been for some time before the public; but they show more clearly than ever the imperative necessity which exists for the most active and sustained exertion to enforce economy in all branches of the administration, in order to bring the current expenditure of the State within its income.

2. The total income of the Government of India for the year 1860-61, from all sources, exclusive of Income Tax, is estimated, in round numbers, at £ 38,140,000
Income Tax at „ 1,000,000

Giving a total income,
from every source, of £ 39,140,000
The expenditure in India,
is estimated at £ 38,430,000
That in England, according
to the latest information received here,
at £ 6,983,000

Giving a total expenditure by the Indian Government, in India and in England, of £ 45,413,000

Thus leaving a deficit of income, as compared with expenditure, of not less than £ 6,273,000 which must be met, for the time, by drawing on the balances in the Government Treasuries.

3. This deficit is equal to more than 16 per cent. on the total expected income from all sources, including taxes only lately introduced, and the produce of which is, therefore, a matter of extreme uncertainty. As compared with the income from permanent sources (*i. e.*, exclusive of Income Tax which is imposed for only a definite period), the deficit would be nearly 16½ per cent.

4. But the fact that the current expenditure of India is still 16 per cent. in excess of the largest safe estimate of current income, does not represent the full gravity of the present condition of our finances.

5. There is much of the estimated expenditure which admits of no possible reduction during the current season. Such, for instance, is the interest of the Public Debt, which now forms a total annual charge of £ 4,480,000, and on account of which £ 4,246,600 are estimated to be paid in 1860-61. There are other charges, which it is needless to specify, but which amount in the aggregate to a very large sum, and are not practically susceptible of any immediate reduction, and some, like the guaranteed interest on Railway Capital, must, for years to come, annually increase.

6. Again, the estimates for some Services are, for the current year, not only lower than it is desirable for efficient administration, but lower than it is possible to keep them permanently.

7. For example:—Not only are necessary and useful Public Works of all kinds deferred, but Works calculated directly to improve the Revenue, and to the execution of which Government is more or less pledged, and on some of which large sums have been already expended, are suspended to such an extent that an outlay of not less than eight millions Sterling would be required to complete them. The expenditure in the construction of Railways also has been curtailed to a very considerable amount, so as to avoid immediate pressure on the finances, owing to the temporary inability of some Companies to deposit such an amount of capital as would save the Government from the risk of having to take the Works into its own hands, and to complete them at the public expense.

8. No precautions have been neglected by the Government of India, which could tend to enforce the most rigid economy in every branch of the administration. In addition to general measures of reduction, Commissions have been appointed to scrutinize charges in the principal branches of the Public Service, and their labors, especially those of the Military Finance Commission, have been attended with the best practical results.

9. No Officer of Government can fail to be aware of the earnest efforts which have been made to reduce expenditure in every Department, and it is only due to the several Governments and Administrations of India, and to the whole body of Government servants who have so ably seconded the wishes of the Government of India, and by whose united exertions great reductions have been

Total expenditure in England and in India—carried out; to
1856-57 £ 33,974,000 draw attention
1857-58 £ 40,251,000 to the result as
1858-59 £ 50,481,000 shown in the
1859-60—Estimate £ 46,417,000
diminution of expenditure which has been already effected since the restoration of peace to India. When it is considered that the struggle in 1857-58 was one quite without parallel in the History of our Empire; that the restoration of peace was not proclaimed till late in 1858, and that up to the latter part of 1859 the necessity for keeping Troops on a Field Establishment had not passed away, the Governor in Council feels strongly that the thanks of the Government of India are due to its Officers and servants of every grade, alike for the rapid manner in which means were organized and augmented to meet and crush Mutiny and Rebellion, and for the vigor with which retrenchments were enforced, when the immediate necessity for unusual exertion had passed away.

10. Nevertheless, the fact remains that we are still spending month by month sixteen per Cent. more than our current expected income.

11. It is also a fact, which daily becomes more clearly evident, that reductions of expenditure, comparatively easy at first, become more difficult as the process continues, and that each successive measure of economy becomes directly, as well as relatively, more arduous than its predecessor.

12. Moreover, the just expectations of Her Majesty's Government, and of the people of India and of England, will not be fulfilled by a simple return to the state of things which existed previous to 1856-57. Late events have made it apparent that the finances of India were not then, and had not been for many years previous, in a really sound and healthy condition. The Government of India was not able to do its duty with regard to Public Works,

Public Education, or even the administration of Public Justice. The income and expenditure were so nearly balanced, even in the time of the most profound peace, that no sufficient surplus of income was left to meet temporary increase of charges, without adding to the Public Debt, whilst some of the most productive sources of income were precarious, and liable to sudden and serious diminution.

13. To revert to a state of things so little satisfactory will not be an adequate result after years of the strictest economy, and after the imposition of new taxes which have brought the necessities of the Government home to the personal interests of every artizan and trader in every corner of British India.

14. The Government of India hopes, as the result of the efforts that are now being made, that the finances of India will be placed on a thoroughly sound footing; that they will be rendered adequate, not only to enable the Government of India to provide fully for the legitimate wants of every branch of the Public Service, but to be free from all serious elements of uncertainty. Provision must also be made for that increase of expenditure on the whole machinery of civilized administration, which must be foreseen by any Government desiring to do its duty to the Nations which Providence has entrusted to our Rule in India.

15. But so large a financial result can never be expected from any action of the Supreme Government alone. The united efforts of the whole body of its servants in every branch of the administration are needed for it, and the Governor General in Council feels that he can confidently rely on the well-tryed sense of duty and public spirit of the Indian Services, and that he will receive the cordial co-operation he requires from all to whom the true financial condition of the Empire is known.

16. In accordance with the

Financial Resolution No. 27, dated 7th April 1860, relative to the preparation of a Budget of Imperial Income and Expenditure for India, (published in the *Calcutta Gazette*, page 648, dated 11th April 1860.)

Financial Resolution No. 31, dated 23rd April 1860, regarding the enforcement of all practicable economy in the supply and accumulation of Stores, (published in the *Calcutta Gazette*, page 848, dated 25th April 1860.)

Financial Resolution No. 39, dated 11th May 1860, appointing Committee to consider how the details of the several measures involved in the new system of Estimate, Budget, Accounts, and Audit, may be practically carried out, and how the principles prevailing in England may be adapted to the existing circumstances of Departments in India, (published in the *Calcutta Gazette*, page 1030, dated 11th May 1860.)

Financial Department Notification No. 58, dated 6th July 1860, constituting a Civil Finance Commission, with a view to effect such alterations as may be practicable under each head in the Imperial Accounts of the Government of India, and the Accounts of the several Local Governments, (published in the *Calcutta Gazette*, page 1476, dated 7th July 1860.)

Military Department Resolution No. 710, dated 11th July 1860, regarding the functions to be entrusted to the Military Finance Commission at Calcutta, pending the organization of the Military Finance Department at Calcutta, under the provisions of paragraph 14 of the Financial Resolution of the 7th April 1860, (published in the *Calcutta Gazette*, page 1177, dated 7th July 1860.)

Financial Resolution No. 7371, dated 18th August 1860, sanctioning the arrangements proposed in paragraphs 89 to 96 of the first report of the Budget and Audit Committee (published in page 1 of this Appendix.)

Financial Resolution No. 9070, dated 8th September 1860, ordering that the Bombay

Resolutions of Government which have been already published, Rules have been prepared and forms prescribed for carrying out a regular system of Budget and Audit in every Government and Province, and throughout every Department of the Government Service.

17. The object of these measures is two-fold:—1st, to ascertain beforehand the probable requirements of the Public Service, so as to enable the Government of

Naval Accounts should be dealt with in the same manner as the Military Accounts by the Military Finance Commission, (published in page 12 of this Appendix.)

Financial Department Order No. 10693, dated 20th October 1860, approving of the plan proposed by the Budget and Audit Committee in respect to the system under which the Audit of the Accounts of the Marine, Post Office, and Electric Departments can best be disposed of, (published in page 13 of this Appendix.)

Resolution, Public Works Department No. 278, dated 15th November 1860, organizing the establishment for dealing with the Accounts of the Public Works Department, (published in the *Calcutta Gazette*, page 2473, dated 17th November 1860.)

Financial Resolution No. 11800, dated 15th November 1860, approving generally of the Forms of Budget Estimate proposed by the Budget and Audit Committee in their report No. 6, dated 27th October 1860, (published in page 18 of this Appendix.)

Financial Resolution No. 11322, dated 15th November 1860, passing orders on the Report of the Budget and Audit Committee, No. 7, dated 2nd November 1860, regarding the Division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure, (published in page 21 of this Appendix.)

Financial Resolution No. 110, dated the 16th November 1860, organizing the new Board of Audit in the Military Finance Department, (published in the *Calcutta Gazette*, page 2492, of the 21st November 1860.)

to prepare annually an Estimate of its probable requirements during the coming year: this will be submitted, through the Head of each Department, to the Local Government and ultimately to the Government of India, by which the Estimate will be finally sanctioned, and laid down as the guide for expenditure during the coming year.

19. Every authority, through whose hands the Estimate passes on its way to the Government of India, will be required carefully to scrutinize the demand thus made on the Public Income, and, as long as the present financial pressure continues, it will be the imperative duty of every Head of an Office or Department to reduce the Estimate to the very lowest amount consistent with the absolute necessities of the Public Service.

20. The facilities which will be given for effecting reductions will henceforward be greater than have ever before been afforded, for the Budget and Audit Rules have been so framed as to leave to the Head of each Local Government, or of each branch of administration, a much greater discretionary power than has heretofore been allowed in re-arranging the details of expenditure.

21. The grand totals of each Department will be fixed by the Government of India in the sanctioned Estimates, and the responsibility of keeping within the limits so fixed will be strictly enforced. But, in re-arranging the details of the expenditure within each Department, the discretion of the local administration will be fettered only by the necessity of immediate report to the Government of India, and by the observance of such rules relating to prospective expenditure, and to rates of salary, and of pension, as are needed to secure uniformity of practice, and a due regard to the pledged faith of the Government of India.

22. The time, moreover, is peculiarly favorable for such a review of the requirements of the Public Service, as this duty demands. India is at peace, externally and internally; and while the presence of an Army much stronger than has ever before been at the disposal of the Government of India gives a feeling of general security, it has been the desire of the Government of India to give

India to review, and provide for the wants made known to it, and to maintain an effectual check on the subsequent expenditure; 2ndly to enable every branch of the Public Service periodically to review its own wants, and to submit the result of such review to the Government of India.

18. For this purpose, every Office in every Department will be required

the fullest effect to the principles laid down in Her Majesty's Proclamation, to remove every cause of heart-burning, distrust and animosity, and to secure to Her Majesty's subjects of every rank, and of all races and creeds, the fullest and most undisturbed enjoyment of their respective rights and lawful usages. The renewed influx of European capital and enterprise, after a brief period of suspension, is one of the many facts which indicate the necessity for a revision and extension of many branches of our administrative machinery; but it is, at the same time, evidence of a return of that public confidence which alone can render such revision profitable, and such extension practicable.

23. It follows, however, that to bring the expenditure in each Office down to the standard of any former year, will not be sufficient. The reasons of, and necessity for, every item must be closely scrutinized, and must be tried by the test of the present and prospective wants of the Public Service. Nothing but the clearest proof that the faith of Government is committed, can be allowed to excuse the continuance of any expenditure for which absolute necessity cannot be shewn.

24. The fact that we are at present spending 16 per cent. in excess of our estimated income, has been already noticed. It is thereby evident that, after making allowance for those items which, like the interest on the Public Debt, are beyond our immediate control, it will be necessary that that portion of our current expenditure which we can control must be reduced by a much higher rate than 16 per cent., in order to bring the total outlay within the limits of an income equal to even that of the current year, 1860-61, which, it must be remembered, is estimated at a higher rate than that of any previous year.

25. Unless, therefore, the aggregate Estimates for 1861-62 shew, exclusive of interest on the Public Debt, a total reduction exceeding 16 per cent. on our Estimates for 1860-61, we shall not attain the desired and absolutely indispensable result of equalizing our current income and our current expenditure in the coming year; and considerably more than this must be effected in the way of reduction of expenditure, or of increase of income, before the finances of India can be pronounced as resting on a sound and satisfactory footing.

26. The Governor General in Council trusts that every Head of an Office, whatever the class of that Office may be, will bear this truth in mind in framing his Estimates for the coming year. There is probably no Office in which some immediate reduction is not practicable, and the smallest reduction in expenditure or increase in Revenue will have its effect.

27. The higher the class of the Office or Department, the greater will be the responsibility of its Head in this respect.

28. Many will have some control over income as well as expenditure, and will be able to promote the desired result by increasing the former, as well as by diminishing the latter. Projects for general taxes cannot be considered with a view to any immediate action; but there are many branches of existing income which are susceptible of material improvement, some by a modification, others by a stricter enforcement of the present rules; there are many more which must become more fruitful with the general prosperity of the Country, and there are probably none which will not feel the effect of a wise and liberal general administration.

29. There is one great branch of the public expenditure over which few minor Offices or Departments have any direct control. The Military expenditure is directly affected mainly by the action of the Governments of India, of Madras, and of Bombay, and by the great Officers and Departments of Military administration. But it may be truly said that there is hardly an Office or Department in the Public Service in India, whose action does not more or less affect the answer to that most important question—What is the amount of Military Force indispensably required in India? The great Political Functionaries and Officers at the Head of the various separate Administrations have a direct voice in the amount of Military Force to be kept for local protection within their several jurisdictions. Every Detachment saved, nay, every Sentry dispensed with, is a practical and effectual step in reducing our Military expenditure. This power for reduction is shared by many District Officers; and there is no Officer of that class, with a range so limited, but that he can contribute so to rule the Country that it shall be possible to reduce our Standing Army to the lowest reasonable limit. The more prosperous and the more contented we can make the people of each District, the nearer we shall be able to approach to that limit.

30. Over the Police expenditure, and the cost of various semi-military bodies, all Administrations and District Officers have direct influence. The mode in which economy and efficiency in this branch of the Public Service may be best promoted has lately been prominently brought to the notice of all Officers concerned, and the Governor General in Council would only further commend the subject to their serious attention, as affording, next to the Military charges, the readiest means of at once diminishing the burdens on the resources of Government.

31. The Governor General in Council trusts that the united efforts of the various Offices and Departments through which the Estimates will have to pass, and of each Government and Administration by which they will be submitted to the Government of India, will effect such a reduction in their aggregate amount that it will not be necessary for the Government of India to enforce any further check beyond a strict observance of the limit of the sanctioned Estimates. The work is one in which every Officer of every grade in the Service of Government can bear his part, and it is one in which the Governor General in Council feels confident will not be neglected by any who have at heart the prosperity of the Country, or who duly value the character and credit of the British Government in India.

ORDERED, that a copy of the above Resolution

• Home, Foreign, Military, and Public Works Departments.

† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab

‡ Accountants General to the Governments of India, Madras and Bombay.

Accountants Bengal, North-Western Provinces and Punjab.

Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces and Punjab.

The President of the Audit Board.

Military Finance Department.

be forwarded to the Departments,* Governments† and Officers‡ noted in the margin.

Ordered also, that the Resolution be published in the *Calcutta Gazette*.

By Order of the Governor General in Council,

C. H. LUSHINGTON,
Secretary to the Govt. of India.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 28, 1860.

HOME DEPARTMENT.

No. 2254.

Fort William, the 23rd November 1860.

Notification.—The Hon'ble the President in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. C. H. Campbell, of the Civil Service, who reported his return from Furlough on the 19th instant.

The Furlough available by the return to India of Mr. Campbell is assigned to Mr. R. J. Richardson, of the Civil Service, for three years from the date of his embarkation for Europe.

No. 2276.

The 24th November 1860.

Appointment.—Captain W. Leach, Her Majesty's 8th Regiment of Foot, to be Aid-de-camp to the President of the Council.

No. 2277.

The 26th November 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 17TH OCTOBER 1860.

Notification.—The Reverend Arthur Stone, M. A., has been appointed an Assistant Chaplain on the Bengal Establishment.

No. 2278.

Messrs. F. S. Growse, J. D. Tremlett, W. H. Smith, H. L. Harrison, and L. H. Griffin, appointed, by the Secretary of State for India, Members of Her Majesty's Civil Service in the Bengal Establishment, reported their arrival by the Steam-Ship *Columbian* which reached the Sandheads on the 17th instant.

W. GARY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5500M.

Fort William, the 17th November 1860.

Notification.—In modification of the Notification from this Department No. 2172, dated the 6th July last, the Governor General in Council is pleased to appoint Lieutenant P. W. Bannerman to officiate temporarily as First Assistant to the Agent, Governor General for Central India.

A. R. YOUNG,

Deputy Secy. to the Govt. of India.

No 5680.

The 26th November 1860.

The appointment of Lieutenant-Colonel W. T. Hughes to officiate as Commandant of the Doolee Irregular Force, notified in General Order dated 6th instant, No 5265, is hereby cancelled at that Officer's request.

No. 5684.

Lieutenant J. C. Middleton, 23rd Regiment Madras Light Infantry, is appointed to do duty with the Prome Police Corps.

No 5708.

The under-mentioned Officers are appointed Special Assessors under Section XXXI., Act XXXII. of 1860, within the circle of their jurisdiction :—

Lieutenant-Colonel Cuthbert Davidson, C. B., Resident at Hyderabad.

Captain W. C. Clarke, Acting Pay-Master, Hyderabad Subsidiary Force and Contingent.

Captain J. J. Hamilton, Assistant Commissioner, in charge, West Berar.

Lieutenant J. Allardye, Officiating Deputy Commissioner, East Berar.

Lieutenant W. Cadell, Deputy Commissioner, Dharaseo District.

T. H. Bullock, Esquire, Deputy Commissioner, Raichore Doab.

No. 5709.

The 27th November 1860.

Lieutenant W. E. Forbes, Artillery, to be an Assistant Commissioner, 3rd Class, in Oudh.

W. GREY,

Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 107A.

FROM G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.,

To C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department.

Dated Nynee Tal, the 12th October 1860.

REVENUE DEPARTMENT

Income Tax.

SIR,—I AM desired, in obedience to the instructions conveyed in a letter from the Government of India, in the Home Department, No. 1867. dated 11th September last, to submit, for the consideration of His Excellency the Governor General in Council, copies of the correspondence noted in the

From Civil Auditor No. 106A, dated 1st instant, with enclosures
From Secretary to Government, North-Western Provinces, to Civil Auditor, No. 106A, of this date.

margin, and to request that His Honor may be informed, as soon as possible, whether his construction of Section CXXXIV., Act XXXII. of 1860, is correct or not, in order that the requisite directions may be given to the Officiating Civil Auditor in the North-Western Provinces.

I have, &c.,

(Sd.) G. COUPER,

Secy. to the Govt. of the N. W. P.

(Copy)

No. 165 of 1860.

No. 1881.

FROM J. EEDE, Esq.,

Offg. Civil Auditor, N. W. P.,

To G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.

Dated Allahabad, the 1st October 1860.

REVENUE DEPARTMENT.

Income Tax.

SIR,—I HAVE the honor to forward, for the approval of the Hon'ble the Lieutenant-Governor, the enclosed Notification, which I purpose to publish in the *Government Gazette* for the information of all Officers claiming abatement on account of Policies of Life Insurance, and I conclude whether effected in this Country or in England may be considered immaterial.

2. The necessity for issuing a Form of Certificate is to obviate unnecessary correspondence, as all particulars are provided for to the extent actually required.

3. As Policies are frequently taken out for certain periods with reference to the extent of liabilities which they are intended to protect, Column 3 will be a protection against the exemption being allowed beyond such limits.

4. I shall be obliged by His Honor's Orders being communicated to me by Telegraph.

I have, &c.,

(Sd.) J. EEDE,

Offg. Civil Auditor, N. W. P.

(Copy)

No.

NOTIFICATION.—With reference to the 5th paragraph of Circular No. 1603, dated 25th August 1860, the undersigned has the honor to issue, with the approval of Government, the following Form of Document which must be submitted by all Officers who may claim the abatement of duty provided for in Section CXXXIV. of the Income Tax Act.

Certified that Mr. ————— (of the Covenanted or Uncovenanted Service, as the case may be) has obtained a Policy on his Life from our Society as per following particulars:—

1	2	3	4	5	6
Date of Policy.	Amount.	Term for which insured.	Annual Premium.	Date up to which Premium has been paid	REMARKS.

CALCUTTA, 1860. }

Secretary.

(Sd.) J. EEDE,

Offg. Civil Auditor, N. W. P.

CIVIL AUDITOR'S OFFICE ;
N. W. P., Allahabad,
The October 1860. }

(Copy)

No. 106A.

FROM G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.,

To J. EEDE, Esq.,

Offg. Civil Auditor, and Ex-Officio Assessor
under Act XXXII. of 1860.

Dated Nynee Tal, the 12th October 1860.

REVENUE.
Income Tax.

SIR,—I AM desired to acknowledge the receipt of your letter No. 106A, dated the 1st instant, enclosing the Draft of a Notification which you

propose to issue for the guidance of all Officers claiming abatement, under Section CXXXIV. of the Income Tax Act, on account of Policies of Life Insurance.

2. It appears to the Lieutenant-Governor that you have misconstrued the intention of the Law. Your letter is not very clearly expressed; but to far it can be understood, you contemplate the application of Section CXXXIV. to the Policies (among others) of Life Insurance, which Joint Stock Banks in this Country usually exact for their own security from borrowers for the period over which the instalments agreed to be paid in liquidation of the Loan extent.

3. The Lieutenant-Governor is disposed to think that, upon Insurance Policies of this kind, no abatement is claimable under the Law. In those cases it would seem the Creditor insures the life of his Debtor for his own Security as one condition among others on which the money is advanced, and a certain period is fixed for the continuance of the Policy, "with reference," as you say, "to the extent of the liabilities" which it is intended to protect. In point of fact the Debtor does not make an insurance on his own life, the Creditor demands the Insurance as a collateral Security, and in the event of the death of the insured, he becomes the sole beneficiary.

4. What the Act contemplates appears to the Lieutenant-Governor to be that any person who shall make a *bona fide* Insurance on his own life, or on the life of his wife, or shall contract for a deferred annuity, in order to secure a provision for himself in old age, or for his family in the event of his death, shall be entitled to deduct the amount of the premia paid by him for such Insurance or Contract "from any Profits or Income in respect of which he shall be liable to be assessed under any of the Schedules" of Act XXXII. of 1860, excepting Schedule 3.

5. The effect of extending Section CXXXIV. to Policies taken out for a fixed period as collateral Security for repayment of a debt would be to benefit the Debtor at the cost of the Government, and it is hardly possible that this should be intended by the Legislature. Applied in the way described in the preceding paragraph, the Section referred to holds out a proper encouragement to every person, whose Income must terminate with his life, to make adequate provision for his family in the event of his death.

6. The Lieutenant-Governor, therefore, cannot give his consent to the issue of the Notification which you propose. It is calculated to mislead.

7. As required by general instructions, copy of this correspondence will be sent to the Government of India, in the Financial Department, and the reply which may be received will be duly communicated to you; meanwhile you will act on the views expressed in this letter.

I have, &c.,

(Sd.) G. COUPER,

Secy. to the Govt. of the N. W. P.

No. 10717.

FROM C. H. LUSHINGTON,

Secy. to the Govt. of India,

Financial Department,

TO THE OFFICIATING SOLICITOR TO GOVERNMENT.

Fort William, the 26th October 1860.

FINANCIAL DEPARTMENT.

SIR,—In forwarding to you the papers noted in the margin, I am directed to request that you will obtain the opinion of the Advocate General as to whether the Form of Insurance usually adopted in the cases alluded to by the Lieutenant-Governor, North-Western Provinces, will legally justify the distinction adverted to by him being drawn.

2. The return of the original paper is requested. I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

No. 427.

FROM R. F. STACK, Esq.,

Offg. Solicitor to Government,

TO C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department.

Fort William, the 16th November 1860.

SIR,—With reference to your letter No. 10717, dated the 26th October last, I have the honor to forward herewith, for your information and guidance, a copy of the Advocate General's Opinion as to what will entitle a person to a deduction of the amount of premium of Insurance under Section CXXXIV. of the Income Tax Act.

2. The original papers as per margin, which accompanied your letter under reply, are herewith returned.

I have, &c.,

(Sd.) R. F. STACK,

Offg. Solicitor to Government.

OPINION.

Two things must concur in order to entitle a person to a deduction of the amount of premium of Insurance under Section CXXXIV. of the Income Tax Act. The Insurance must have been made by him upon his own life or upon that of his wife, and the premium must be paid by him. When these two conditions are fulfilled, I think the person insured may claim a deduction under Section CXXXIV. notwithstanding that the Policy is in reality held by a Creditor as Security for debt, whether by assignment or under the arrangement originally entered into. In such cases the Policy is looked on by the Law as the property of the person insured, or as part of his Estate subject only to payment of the debt for which it stands as a Security; and such a Policy is, therefore, as much a provision for the family of the insured, as a Policy held by himself and payable to his Executors and Administrators on his death, on the case of a man owing debts would be. Though the Policy is his own and does not